U.S. Government Standard General Ledger

SECTION V. Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2004 and 2005. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from OMB, FASAB, and FMS.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:

Fig	scal 2004 Reporting:	Page Number
\triangleright	SF 133: Report on Budget Execution and Budgetary Resources	V - 3
\triangleright	FMS 2108: Yearend Closing Statement	. V - 17
\triangleright	OMB Form and Content Statements	
	Balance Sheet	. V - 25
	Statement of Net Cost	
	Statement of Changes in Net Position	
	Statement of Budgetary Resources (crosswalk merged with	
	SF 133: Report on Budget Execution and Budgetary Resources,	
	pages V - 3 through V - 16)	
	Statement of Financing	V - 41
	Statement of Custodial Activity	. V - 53
	Budget Program and Financing (P&F) Schedule Prior Year Actual	
	Column	. V - 57
Fis	scal 2005 Reporting:	
\triangleright	SF 133: Report on Budget Execution and Budgetary Resources	. V - 83
\triangleright	FMS 2108: Yearend Closing Statement	. V - 99
\triangleright	OMB Form and Content Statements	
	Balance Sheet	. V - 107
	Statement of Net Cost	. V - 115
	• Statement of Changes in Net Position	. V - 119

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Fiscal 2005 Reporting (continued):	Page Number
 Statement of Budgetary Resources (crosswalk merged with 	
SF 133: Report on Budget Execution and Budgetary Resources,	
pages V - 83 through V - 97)	
Statement of Financing	V - 123
Statement of Custodial Activity	V - 135

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J	oo. Roport	on Budget Execution and Budgetary Resources/1 for Fiscal 2004 Repol	Ling			HSSCI V	ccount	Attributes/2					1
Line	USSGL	USSGL Account	Debit/	Rogin	Auth	Pub. Law			Reimb.	Avail.	Trans.	TAFS	Addl.
No.	Acct,	Title	Credit	_			Categ.	_	Flag	Time	Partner	Status/3	Info.
	1				.,,,,				5				
BUD	GETARY RE	SOURCES											
1	Budget Aut	thority											
1A	Appropriat	ion										İ	
1A	4111	Debt Liquidation Appropriations		Е		###-###						U	
1A	4112	Liquidation of Deficiency - Appropriations		Е		###-###						U	
1A	4114	Appropriated Trust or Special Fund Receipts		Е		###-###						U	
1A	4115	Loan Subsidy Appropriation		Е		###-###						U	
1A	4117	Loan Administrative Expense Appropriation		Е		###-###						U	
1A	4118	Reestimated Loan Subsidy Appropriation		Е		###-###						U	
1A	4119	Other Appropriations Realized		Е		###-###						U	
1A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		Е		###-###						U	4
1A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		В		###-###						U	4
1A	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Rescinded		Е		###-###						U	
1A	4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded		Е		###-###						U	
1A	4125	Loan Modification Adjustment Transfer Appropriation		Е		###-###						U	
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		Е		###-###						U/E	4
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		В		###-###						U/E	4
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		Е		###-###						U/E	4
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		В		###-###						U/E	4
1A	4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In		Е		###-###						U/E	
1A	4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out		Е		###-###						U/E	
1A	4138	Appropriation To Liquidate Contract Authority		Е		###-###						U/E	
1A	4150	Reappropriations		Е		###-###						U	
1A	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		Е		###-###						U	
1A	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		Е		###-###						U	
1A	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"		Е		###-###						U	4
1A	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"		В		###-###						U	4
1A	4391	Adjustments to Indefinite No-Year Authority	D	Е		###-###						U	
1A	4394	Receipts Unavailable for Obligation Upon Collection		Е		###-###						U	4
1A	4394	Receipts Unavailable for Obligation Upon Collection	1	В		###-###						U	4

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Lino	USSGL	USSGL Account	D - I- i4/	Di	A 4 la			Attributes/2		A!!	T	TAFS	Addl.
No.	Acct,	Title	Debit/ Credit	_			Categ.	Program Rpt. Code		Time	Trans. Partner	Status/3	Info.
1B	Borrowing A		Credit	Ellu/4	туре	NO.	Categ.	Kpt. Code	riag	Time	Partner	Status/3	IIIIO.
1B	4042	Estimated Indefinite Borrowing Authority		Е		###-###						U	5
1B	4141	Current-Year Borrowing Authority Realized		E		###-###						U	⊢ —
	7171	Current-Teal Borrowing Authority Realized		L		***************************************						· ·	
1C	Contract Au	Ab a wide .											
1C	4032			Е		###-###						U	5
		Estimated Indefinite Contract Authority										U	5
1C	4131	Current-Year Contract Authority Realized		Е		###-###						U	
1D	Net Transfer												
1D	4137	Transfers of Contract Authority		Е		###-###						U/E	4
1D	4137	Transfers of Contract Authority		В		###-###						U/E	4
1D	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		Е		###-###						U/E	4
1D	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		В		###-###						U/E	4
1D	4167	Allocations of Realized Authority - Transferred From Invested Balances		Е		###-###						U/E	
1D	4168	Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded		Е		###-###						U	4
1D	4170	Transfers - Current-Year Authority		Е		###-###						U	
1D	4171	Non-Allocation Transfers of Invested Balances - Receivable		Е		###-###						U/E	4
1D	4171	Non-Allocation Transfers of Invested Balances - Receivable		В		###-###						U/E	4
1D	4172	Non-Allocation Transfers of Invested Balances - Payable		Е		###-###						U/E	4
1D	4172	Non-Allocation Transfers of Invested Balances - Payable		В		###-###						U/E	4
1D	4173	Non-Allocation Transfers of Invested Balances - Transferred		Е		###-###						U/E	4
1D	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts		Е		###-###						U	
1E	Other												
1E	4120	Appropriations Anticipated - Indefinite		Е		###-###						U	5
1E	4160	Anticipated Transfers - Current-Year Authority		Е		###-###						U	5
1E	4165	Allocations of Authority - Anticipated From Invested Balances		E		###-###						U	5
2	Unobligated	Balance											6
	3											1	
2A	Brought For	ward, October 1										1	
2A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		В								U	
2A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		В								U/E	
2A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		В								U/E	
2A	4136	Contract Authority To Be Liquidated by Trust Funds		В								U/E	
2A	4137	Transfers of Contract Authority		В								U/E	

	·		Ĭ			USSGL A	ccount /	Attributes/2					1
	USSGL	USSGL Account	Debit/	Begin				-	Reimb.		Trans.	TAFS	Addl.
No.	Acct,	Title	Credit		Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
2A	4139	Contract Authority Carried Forward		В								U/E	
2A	4149	Borrowing Authority Carried Forward		В								U/E	igsquare
2A	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		В								U/E	
2A	4171	Non-Allocation Transfers of Invested Balances - Receivable		В								U/E	
2A	4172	Non-Allocation Transfers of Invested Balances - Payable		В								U/E	
2A	4201	Total Actual Resources - Collected		В								U/E	
2A	4221	Unfilled Customer Orders Without Advance		В							F/E	U/E	
2A	4222	Unfilled Customer Orders With Advance		В								U/E	
2A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	
2A	4251	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	
2A	4281	Actual Program Fund Subsidy Receivable		В								U/E	
2A	4283	Interest Receivable From Treasury		В								U/E	
2A	4285	Receivable From the Liquidating Fund		В								U/E	
2A	4286	Receivable From the Financing Fund		В								U/E	
2A	4287	Other Federal Receivables		В								U/E	
2A	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"		В								U/E	
2A	4394	Receipts Unavailable for Obligation Upon Collection		В								U/E	
2A	4397	Receipts and Appropriations Temporarily Precluded From Obligation		В								U/E	
2A	4398	Offsetting Collections Temporarily Precluded From Obligation		В								U/E	
2A	4801	Undelivered Orders - Obligations, Unpaid		В								U/E	
2A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В								U/E	
2A	4901	Delivered Orders - Obligations, Unpaid		В								U/E	
2A	4908	Authority Outlayed Not Yet Disbursed		В								U	
2B	Net Transfers	 s, Balances, Actual (+ or -)											
2B	4176	Allocation Transfers of Prior-Year Balances		Е								U/E	
2B	4190	Transfers - Prior-Year Balances		Е								U	
2B	4191	Balance Transfers - Extensions of Availability Other Than Reappropriations		E								U/E	
2B	4199	Transfer of Expired Expenditure Transfers - Receivable		Е								U/E	
2C	Anticipated 1	ransfers, Balances (+ or -)											
2C	4180	Anticipated Transfers - Prior-Year Balances		Е								U	5
3	Spending Au	thority From Offsetting Collections (Gross)											
3A	Earned												
3A1	Collected				1							1	
3A1	4212	Liquidation of Deficiency - Offsetting Collections		Е								U/E	
3A1	4252	Reimbursements and Other Income Earned - Collected		Е								U/E	

•		u u got	, ting										
Lino	USSGL	LICCCI Account	5		A41.			Attributes/2		A *1	-	TA 50	A -1 -11
No.	Acct,	USSGL Account Title	Debit/ Credit	_			Apport. Categ.	Program Rpt. Code			Trans. Partner	TAFS Status/3	Addl. Info.
3A1	4260	Actual Collections of "governmental-type" Fees	Credit	Ena/4	туре	NO.	Categ.	Rpt. Code	Flag	Time	Partner	U/E	into.
3A1	4261	Actual Collections of Business-Type Fees	-	E								U/E	.
3A1	4262	Actual Collections of Loan Principal	-	E					1			U/E	
3A1	4263	Actual Collections of Loan Interest	-	E					1			U/E	
3A1	4264	Actual Collections of Rent	.	E								U/E	
			.									U/E	
3A1	4265 4266	Actual Collections From Sale of Foreclosed Property		E								U/E	
3A1		Other Actual Business-Type Collections From Non-Federal Sources		E									
3A1	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E								U/E	
3A1	4271	Actual Program Fund Subsidy Collected		E								U/E	
3A1	4273	Interest Collected From Treasury		Е								U/E	
3A1	4275	Actual Collections From Liquidating Fund		Е								U/E	
3A1	4276	Actual Collections From Financing Fund		Е								U/E	
3A1	4277	Other Actual Collections - Federal		Е								U/E	
3A1	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		Е								U/E	
3A1	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								U/E	
3A2	Receivable	From Federal Sources											
3A2	4251	Reimbursements and Other Income Earned - Receivable		Е							F/E	U/E	4
3A2	4251	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	4
3A2	4281	Actual Program Fund Subsidy Receivable		E								U/E	4
3A2	4281	Actual Program Fund Subsidy Receivable		В								U/E	4
3A2	4283	Interest Receivable From Treasury		Е								U/E	4
3A2	4283	Interest Receivable From Treasury		В								U/E	4
3A2	4285	Receivable From the Liquidating Fund		Е								U/E	4
3A2	4285	Receivable From the Liquidating Fund		В								U/E	4
3A2	4286	Receivable From the Financing Fund		Е								U/E	4
3A2	4286	Receivable From the Financing Fund		В								U/E	4
3A2	4287	Other Federal Receivables		Е								U/E	4
3A2	4287	Other Federal Receivables		В								U/E	4
3B	Change In U	Infilled Customer Orders (+ or -)											
			1										
3B1	Advance Re	ceived											
3B1	4222	Unfilled Customer Orders With Advance		Е								U/E	4,13
3B1	4222	Unfilled Customer Orders With Advance		В								U/E	4,13
3B2		vance From Federal Sources											
3B2	4221	Unfilled Customer Orders Without Advance		Е							F/E	U/E	4,13
3B2	4221	Unfilled Customer Orders Without Advance		В							F/E	U/E	4,13

		Todayot Exodution and Daugotary (todations) 1 for 1 foods 2004 (topo				USSGL A	ccount	Attributes/2					1
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No.	Acct,	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
3C	Anticipated F	or Rest of Year, Without Advances											
3C	4060	Anticipated Collections From Non-Federal Sources	D	Е								U	5
3C	4070	Anticipated Collections From Federal Sources	D	E								U	5
3C	4210	Anticipated Reimbursements and Other Income	D	Е								U	5
3D	Transfers Fro	m Trust Funds											7
3D1	Collected												
3D1	4255	Appropriation Trust Fund Expenditure Transfers - Collected		Е								U/E	
3D2	Anticipated												
3D2	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		Е								U	5
3D2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		Е								U/E	4
3D2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	4
3E	Subtotal												
4	Recoveries o	Frior-Year Obligations											8
4A	Actual												
4A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		Е								U/E	
4A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		Е								U/E	
4B	Anticipated												
4B	4310	Anticipated Recoveries of Prior-Year Obligations	D	Е								U	5
5	Temporarily I	Not Available Pursuant to Public Law (-)											
5	4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"		Е		###-###						U	
5	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"		Е		###-###						U	
5	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law Special and Trust TAFS Designated by Treasury as "Available"		Е		###-###						U/E	
5	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		Е		###-###						U	5
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		Е		###-###						U	4
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		В		###-###						U	4
5	4398	Offsetting Collections Temporarily Precluded From Obligation		Е		###-###						U	4

Debit Bagin Auth Dut. Law Author Dut. Debit Bagin Auth Dut. Law Author Dut.	OF I	33. Kepuit ui	i Budget Execution and Budgetary Resources/1 for Fiscal 2004 Repo	ung										
No. Act. Title							USSGL A	ccount /	Attributes/2					
S				Debit/	Begin	Auth.	Pub. Law			Reimb.	Avail.	Trans.	TAFS	Addl.
Special and Trust Fund Refunds and Recoveries Temporarity Precluded From Obligation From Obligatio	No.			Credit		Type		Categ.	Rpt. Code	Flag	Time	Partner		Info.
From Obligation	5				В									4
A Cancellations of Expired and No-Year Accounts(-) A 4350 Canceled Authority E	5	4399			E		###-###						U	
A Cancellations of Expired and No-Year Accounts(-) A 4350 Canceled Authority E														
Sample S	6	Permanently	Not Available											9
Sample S														
Be Lacted Reductions (-) Rescission - New Budget Authority Rescission - Prior-Year Be 4392 Rescission - Prior-Year Be 4393 Rescission - Prior-Year Be 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law Be 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law Be 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law Be 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law Be 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law Be 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law Be 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law Be 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law Be 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law Be 4396 Authority Pursuant of Debt, Current-Year Authority Be 4147 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority Be 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances BO Other Authority Withdrawn (-) BO 4130 Appropriation To Liquidate Contract Authority Withdrawn BE 1 Une 1			s of Expired and No-Year Accounts(-)											
Rescission - New Budget Authority Rescission - Prior-Year Authority Permanently Unavailable for Obligation Pursuant to Public Law Authority Permanently Unavailable for Obligation Pursuant to Public Law Balances Capital Transfers and Redemption of Debt 4146 Actual Repayments of Debt, Current-Year Authority Capital Transfers and Redemption of Debt 4147 Actual Repayments of Debt, Prior-Year Balances Capital Transfers to the General Fund of the Treasury, Current-Year Authority Capital Transfers to the General Fund of the Treasury, Current-Year Authority Capital Transfers to the General Fund of the Treasury, Prior-Year Balances Capital Transfers to the General Fund of the Treasury, Current-Year Authority Capital Transfers to the General Fund of the Treasury, Prior-Year Balances Capital Transfers to the General Fund of the Treasury, Current-Year Authority Capital Transfers to the General Fund of the Treasury, Prior-Year Balances Capital Transfers to the General Fund of the Treasury, Prior-Year Balances Capital Transfers to the General Fund of the Treasury, Prior-Year Balances Capital Transfers to the General Fund of the Treasury, Prior-Year Balances Capital Transfers to the General Fund of the Treasury, Prior-Year Balances Capital Transfers to the General Fund of the Treasury, Prior-Year Balances Capital Transfers to the General Fund of the Treasury, Prior-Year Balances Capital Transfers to Transfe	6A	4350	Canceled Authority		Е								U/E	
BB 4393 Rescission - Prior-Year BE ###.###	6B	Enacted Red	uctions (-)											
Rescission - Prior-Year - Rescission - Resc	6B	4392	Rescission - New Budget Authority		Е		###-###						U	
Company Comp	6B	4393			Е		###-###						U	
Sec	6B	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law		Е		###-###						U/E	
Secondary Seco	60	Canital Trans	fare and Dadamation of Daht											
6C 4147 Actual Repayments of Debt, Prior-Year Balances 6C 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority 6C 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances 6D Other Authority Withdrawn (-) 6D 4130 Appropriation To Liquidate Contract Authority Withdrawn 6D 4133 Reductions of Contract Authority 6D 4134 Contract Authority Withdrawn 6D 4135 Contract Authority Liquidated 6D 4136 Reductions of Borrowing Authority 6D 4140 Substitution of Borrowing Authority 6D 4143 Reductions of Borrowing Authority 6D 4144 Borrowing Authority Withdrawn 6D 4136 Reductions of Borrowing Authority 6D 4144 Borrowing Authority Withdrawn 6D 4136 Contract Authority Withdrawn 6D 4137 Reductions of Borrowing Authority 6D 4148 Reductions of Borrowing Authority 6D 4149 Contract Authority Withdrawn 6D 4130 Reductions of Borrowing Authority 6D 4140 Substitution of Borrowing Authority 6D 4141 Borrowing Authority Withdrawn 6D 4136 Contract Authority Contract Authority 6D 4137 Reductions of Borrowing Authority 6D 4148 Borrowing Authority Withdrawn 6D 4139 Adjustments to Indefinite No-Year Authority 6D 4130 Contract Authority To Be Liquidated 6D 4136 Contract Authority To Be Liquidated by Trust Funds 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6F Anticipated For the Rest of the Year (-) 6F Anticipated For the Rest of the Year (-) 6F Anticipated Adjustments to Contract Authority 6F Anticipated Adjustments to Contract Authority 6F Anticipated Adjustments to Contract Authority		_ ·	•		_								II/E	
Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances Description of the Authority Withdrawn (-) Description of the Authority Withdrawn (-) Description of Contract Authority Withdrawn Description of Contract Authority				1										
Year Authority 6C 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances 6D Other Authority Withdrawn (-) 6D 4130 Appropriation To Liquidate Contract Authority Withdrawn 6D 4133 Reductions of Contract Authority 6D 4134 Contract Authority Withdrawn 6D 4135 Contract Authority Withdrawn 6D 4136 Contract Authority Liquidated 6D 4140 Substitution of Borrowing Authority 6D 4141 Reductions of Borrowing Authority 6D 4142 Reductions of Borrowing Authority 6D 4143 Reductions of Borrowing Authority 6D 4144 Borrowing Authority Withdrawn 6D 4391 Adjustments to Indefinite No-Year Authority 6D 4391 Adjustments to Indefinite No-Year Authority 6E 4135 Contract Authority Liquidated 6E 4136 Contract Authority Liquidated 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6F Anticipated For the Rest of the Year (-) 6F Anticipated For the Rest of the Year (-) 6F Anticipated For the Rest of the Year (-) 6F Anticipated For the Rest of the Year (-) 6F Anticipated Adjustments to Contract Authority 6 U/E			* *											
Balances 6D Other Authority Withdrawn (-) 6D 4130 Appropriation To Liquidate Contract Authority Withdrawn 6D 4133 Reductions of Contract Authority 6D 4134 Contract Authority Withdrawn 6D 4135 Contract Authority Liquidated 6D 4140 Substitution of Borrowing Authority 6D 41410 Substitution of Borrowing Authority 6D 4143 Reductions of Borrowing Authority 6D 4144 Borrowing Authority Withdrawn 6D 4144 Borrowing Authority Withdrawn 6D 4391 Adjustments to Indefinite No-Year Authority 6E 4135 Contract Authority Liquidated 6E 4136 Contract Authority Liquidated 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6F Anticipated For the Rest of the Year (-) 6F 4034 Anticipated Adjustments to Contract Authority E UUE COTHER AUTHORITION OF CONTRACT Authority C UVE C UVE C E CONTRACT Authority To Be Liquidated by Trust Funds C E CONTRACT Aut	6C	4151			E								U/E	
6D 4130 Appropriation To Liquidate Contract Authority Withdrawn 6D 4133 Reductions of Contract Authority 6D 4134 Contract Authority Withdrawn 6D 4135 Contract Authority Liquidated 6D 4140 Substitution of Borrowing Authority 6D 4143 Reductions of Borrowing Authority 6D 4144 Borrowing Authority Withdrawn 6D 4144 Borrowing Authority Withdrawn 6D 4391 Adjustments to Indefinite No-Year Authority 6E Pursuant to Public Law (-) 6E 4135 Contract Authority Liquidated 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6F Anticipated For the Rest of the Year (-) 6F Anticipated For the Rest of the Year (-) 6F 4034 Anticipated Adjustments to Contract Authority 6 U/E	6C	4152			E								U/E	
6D 4133 Reductions of Contract Authority 6D 4134 Contract Authority Withdrawn 6D 4135 Contract Authority Liquidated 6D 4140 Substitution of Borrowing Authority 6D 4143 Reductions of Borrowing Authority 6D 4144 Borrowing Authority Withdrawn 6D 4391 Adjustments to Indefinite No-Year Authority 6D 4391 Adjustments to Indefinite No-Year Authority 6E Pursuant to Public Law (-) 6E 4135 Contract Authority Liquidated 6E P135 Contract Authority Liquidated 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6F Anticipated For the Rest of the Year (-) 6F 4034 Anticipated Adjustments to Contract Authority 6F UVE 6F 4034 Anticipated Adjustments to Contract Authority 6F UVE 6F 4034 Anticipated Adjustments to Contract Authority 6F UVE 6F 4034 Anticipated Adjustments to Contract Authority 6F UVE 6F 105 UVE 6F	6D	Other Author	 ity Withdrawn (-)											
6D 4134 Contract Authority Withdrawn 6D 4135 Contract Authority Liquidated 6D 4140 Substitution of Borrowing Authority 6D 4143 Reductions of Borrowing Authority 6D 4144 Borrowing Authority Withdrawn 6D 4391 Adjustments to Indefinite No-Year Authority 6E Pursuant to Public Law (-) 6E 4135 Contract Authority Liquidated 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6F Anticipated For the Rest of the Year (-) 6F 4034 Anticipated Adjustments to Contract Authority 6 U/E	6D	4130	Appropriation To Liquidate Contract Authority Withdrawn		Е								U/E	
6D 4135 Contract Authority Liquidated 6D 4140 Substitution of Borrowing Authority 6D 4143 Reductions of Borrowing Authority 6D 4144 Borrowing Authority Withdrawn 6D 4391 Adjustments to Indefinite No-Year Authority 6E Pursuant to Public Law (-) 6E 4135 Contract Authority Liquidated 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6F Anticipated For the Rest of the Year (-) 6F 4034 Anticipated Adjustments to Contract Authority 6F 4034 Anticipated Adjustments to Contract Authority 6F Unit Description Substitution of Borrowing Authority 6F Authority To Be Liquidated 6F Anticipated For the Rest of the Year (-) 6F 4034 Anticipated Adjustments to Contract Authority 6F Unit Description Substitution of Borrowing Authority 6F Authority To Be Liquidated by Trust Funds 6F Anticipated Adjustments to Contract Authority 6F Unit Description Substitution of Borrowing Authority 6F Authority To Be Liquidated by Trust Funds 6F Anticipated For the Rest of the Year (-) 6F 4034 Anticipated Adjustments to Contract Authority	6D	4133	Reductions of Contract Authority		Е								U/E	
6D 4140 Substitution of Borrowing Authority 6D 4143 Reductions of Borrowing Authority 6D 4144 Borrowing Authority Withdrawn 6D 4391 Adjustments to Indefinite No-Year Authority 6E Pursuant to Public Law (-) 6E 4135 Contract Authority Liquidated 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6F Anticipated For the Rest of the Year (-) 6F Anticipated For the Rest of the Year (-) 6F 4034 Anticipated Adjustments to Contract Authority	6D	4134	Contract Authority Withdrawn		Е								U/E	
6D 4143 Reductions of Borrowing Authority 6D 4144 Borrowing Authority Withdrawn 6D 4391 Adjustments to Indefinite No-Year Authority 6D 4391 Alias Contract Authority Liquidated 6D 4391 Alias Contract Authority Liquidated 6D 4391 Alias Contract Authority To Be Liquidated by Trust Funds 6D 4391 Alias Contract Authority To Be Liquidated by Trust Funds 6D 4391 Anticipated For the Rest of the Year (-) 6D 4391 Anticipated Adjustments to Contract Authority 6D 4391 Anticipated Adjustments to Contract Authority 6D 4391 Alias Contract Authority 6D 4391 Anticipated Adjustments to Contract Authority 6D 4391 Alias Contract Authority 6D 4391 Alias Contract Authority 6D 4391 Anticipated Adjustments to Contract Authority 6D 4391 Alias Contract Authority 6D 6D 4391 Alias Contract Authority 6D 6	6D	4135	Contract Authority Liquidated		Е	S							U/E	
6D 4144 Borrowing Authority Withdrawn 6D 4391 Adjustments to Indefinite No-Year Authority C E	6D	4140	Substitution of Borrowing Authority		Е								U/E	
6D 4391 Adjustments to Indefinite No-Year Authority C E	6D	4143	Reductions of Borrowing Authority		Е								U/E	
6D 4391 Adjustments to Indefinite No-Year Authority C E	6D	4144	Borrowing Authority Withdrawn		Е								U/E	
6E 4135 Contract Authority Liquidated 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6F Anticipated For the Rest of the Year (-) 6F 4034 Anticipated Adjustments to Contract Authority 6F U/E 7 8 U/E 8 U/E 9 ####### U/E 8 U/E 9 ####################################	6D	4391	-	С	Е								U	
6E 4135 Contract Authority Liquidated 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6E 4136 Contract Authority To Be Liquidated by Trust Funds 6F Anticipated For the Rest of the Year (-) 6F 4034 Anticipated Adjustments to Contract Authority 6F U/E 7 8 U/E 8 U/E 9 ####### U/E 8 U/E 9 ####################################														
6E 4136 Contract Authority To Be Liquidated by Trust Funds	6E	Pursuant to F	Public Law (-)											
6E 4136 Contract Authority To Be Liquidated by Trust Funds B ##### U/E 6F Anticipated For the Rest of the Year (-) 6F 4034 Anticipated Adjustments to Contract Authority E U U	6E	4135			E	Р	###-###						U/E	
6F Anticipated For the Rest of the Year (-) 6F 4034 Anticipated Adjustments to Contract Authority E U	6E	4136	Contract Authority To Be Liquidated by Trust Funds		Е		###-###						U/E	4
6F 4034 Anticipated Adjustments to Contract Authority E U	6E	4136	Contract Authority To Be Liquidated by Trust Funds		В		###-###						U/E	4
6F 4034 Anticipated Adjustments to Contract Authority E U		A (1.1 · · · ·												
			**											
6F 4044 Anticipated Reductions to Borrowing Authority E U			•											5
	6F	4044	Anticipated Reductions to Borrowing Authority		Е								U	5

						USSGL A	ccount A	Attributes/2					
Line	USSGL	USSGL Account	Debit/	_		Pub. Law		_	Reimb.	Avail.	Trans.	TAFS	Addl.
No.	Acct,	Title	Credit		Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
6F	4047	Anticipated Transfers to the General Fund of the Treasury		Е								U	5
7	Total Budget	ary Resources											1
		T											
STAT	US OF BUDG	ETARY RESOURCES											
8	Obligations I	ncurred	-										
8A	Direct												10
8A1	Category A												<u> </u>
8A1	4801	Undelivered Orders - Obligations, Unpaid		E			Α	###	D			U/E	4
8A1	4801	Undelivered Orders - Obligations, Unpaid		В			A	###	D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			Α	###	D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			Α	###	D			U/E	4
8A1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	
8A1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			Α	###	D			U/E	
8A1	4901	Delivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	4
8A1	4901	Delivered Orders - Obligations, Unpaid		В			Α	###	D			U/E	4
8A1	4902	Delivered Orders - Obligations, Paid		Е			Α	###	D			U/E	
8A1	4908	Authority Outlayed Not Yet Disbursed		Е			Α	###	D			U	4
8A1	4908	Authority Outlayed Not Yet Disbursed		В			Α	###	D			U	4
8A1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	
8A1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			Α	###	D			U/E	
8A2	Total, Catego	pry B											_
8A2	4801	Undelivered Orders - Obligations, Unpaid		Е			В	###	D			U/E	4
8A2	4801	Undelivered Orders - Obligations, Unpaid		В			В	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			В	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			В	###	D			U/E	4
8A2	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			В	###	D			U/E	

•		in Budget Excounter and Budgetary 1000001000/110/110001 2004 100po	ting			USSGI A	ccount	Attributes/2					1
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law			Reimb.	Avail.	Trans.	TAFS	Addl.
No.	Acct,	Title	Credit	_			Categ.	Rpt. Code		Time	Partner	Status/3	Info.
8A2	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E	71		В	###	D			U/E	
8A2	4901	Delivered Orders - Obligations, Unpaid		Е			В	###	D			U/E	4
8A2	4901	Delivered Orders - Obligations, Unpaid		В			В	###	D			U/E	4
8A2	4902	Delivered Orders - Obligations, Paid		Е			В	###	D			U/E	
8A2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			В	###	D			U/E	
8A2	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			В	###	D			U/E	
8A3	Exempt Fron	n Apportionment											
8A3	4801	Undelivered Orders - Obligations, Unpaid		Е			С		D			U/E	4
8A3	4801	Undelivered Orders - Obligations, Unpaid		В			С		D			U/E	4
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		D			U/E	4
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			С		D			U/E	4
8A3	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			С		D			U/E	
8A3	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		D			U/E	
8A3	4901	Delivered Orders - Obligations, Unpaid		Е			С		D			U/E	4
8A3	4901	Delivered Orders - Obligations, Unpaid		В			С		D			U/E	4
8A3	4902	Delivered Orders - Obligations, Paid		Е			С		D			U/E	
8A3	4908	Authority Outlayed Not Yet Disbursed		Е			С		D			U	4
8A3	4908	Authority Outlayed Not Yet Disbursed		В			С		D			U	4
8A3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			С		D			U/E	
8A3	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			С		D			U/E	
8B	Reimbursabl	e e											11
8B1	Category A												
8B1	4801	Undelivered Orders - Obligations, Unpaid		Е			Α	###	R			U/E	4
8B1	4801	Undelivered Orders - Obligations, Unpaid		В			Α	###	R			U/E	4
8B1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			Α	###	R			U/E	4
8B1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			Α	###	R			U/E	4
8B1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			Α	###	R			U/E	
8B1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			Α	###	R			U/E	
8B1	4901	Delivered Orders - Obligations, Unpaid	Ì	Е			Α	###	R			U/E	4
8B1	4901	Delivered Orders - Obligations, Unpaid		В			Α	###	R			U/E	4
8B1	4902	Delivered Orders - Obligations, Paid	Ì	Е			Α	###	R			U/E	
8B1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			Α	###	R			U/E	

0	oo. Itopoit oi	Budget Execution and Budgetary Resources/1 for Fiscal 2004 Repo	Tillig			LICCOL A		A 44					1
Line	USSGL	USSGL Account	5 1 111	I	A 41.			Attributes/2	D	A *1	T 1	T450	A -1-11
No.	Acct,	Title	Debit/ Credit			Pub. Law No.	Apport. Categ.	Program Rpt. Code		Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
8B1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Credit	Enu/4	туре	NO.	A	###	Flag R	Time	Partner	U/E	iiio.
8B2	Total, Categor	n. R											
8B2	4801		1	_			В	###	R			U/E	4
8B2	4801	Undelivered Orders - Obligations, Unpaid		E B			В	###	R			U/E	4
	4802	Undelivered Orders - Obligations, Unpaid		_			В	###	R			U/E	4
8B2		Undelivered Orders - Obligations, Prepaid/Advanced		E									4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			В	###	R			U/E	4
8B2	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			В	###	R			U/E	
8B2	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			В	###	R			U/E	
8B2	4901	Delivered Orders - Obligations, Unpaid		Е			В	###	R			U/E	4
8B2	4901	Delivered Orders - Obligations, Unpaid		В			В	###	R			U/E	4
8B2	4902	Delivered Orders - Obligations, Paid		Е			В	###	R			U/E	
8B2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations,		Е			В	###	R			U/E	
8B2	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			В	###	R			U/E	
8B3	Exampt From	Apportionment											
8B3	4801	Undelivered Orders - Obligations, Unpaid		Е			С		R			U/E	4
8B3	4801	•		В			С		R			U/E	4
овз 8В3	4802	Undelivered Orders - Obligations, Unpaid Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		R			U/E	4
		•					С		R			U/E	4
8B3 8B3	4802 4881	Undelivered Orders - Obligations, Prepaid/Advanced		B			C		R			U/E	4
		Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid											
8B3	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		R			U/E	
8B3	4901	Delivered Orders - Obligations, Unpaid		Е			С		R			U/E	4
8B3	4901	Delivered Orders - Obligations, Unpaid		В			С		R			U/E	4
8B3	4902	Delivered Orders - Obligations, Paid		Е			С		R			U/E	
8B3	4908	Authority Outlayed Not Yet Disbursed		Е			С		R			U	4
8B3	4908	Authority Outlayed Not Yet Disbursed		В			С		R			U	4
8B3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			С		R			U/E	
8B3	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			С		R			U/E	
8C	Subtotal		-										
9	Unobligated E	Balance											
9A	Apportioned									1			12

•	or report of		USSGL Account Attributes/2 Debit/ Begin Auth. Pub. Law Apport. Program Reimb. Avail. Trans. TAFS Additional Auth. Avail. Trans. TAFS Additional Auth. Avail. Avail. Trans. TAFS Additional Auth. Avail. Avail. Trans. TAFS Additional Auth. Avail. Avail.									I	
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No.	Acct,	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
9A1	Balance, Curr	ently Available											
9A1	4510	Apportionments		Е						Α		U	
9A1	4610	Allotments - Realized Resources		Е								U	
9A1	4700	Commitments		Е								U	
9A2	Anticipated (+	or -)											
9A2	4590	Apportionments Unavailable - Anticipated Resources		Е						Α		U	5
9B	Exempt From	Apportionment											
9B	4620	Unobligated Funds Not Subject to Apportionment	1	Е								U	_
0.5	1020	Onobligated Funds Not Subject to Apportionment		-									
9C	Other Availab	le											
9C													
10	Unobligated E	Salance Not Available											13
10A	Annortioned	For Subsequent Periods											
10A	4510	Apportionments	-	Е						S		U	
10A	4590	Apportionments Unavailable - Anticipated Resources		E						S		U	5
10/	4000	Apportionments onavailable - Anticipated Resources								3		U	ب
10B	Deferred												
10B	4430	Unapportioned Authority - OMB Deferral		Е								U	
10C	Withheld Pen	ding Rescission											
10C	4420	Unapportioned Authority - Pending Rescission		Е								U	
10D	Other												
10D	4060	Anticipated Collections From Non-Federal Sources	С	Е								U	5
10D	4070	Anticipated Collections From Federal Sources	С	E								U	5
10D	4210	Anticipated Reimbursements and Other Income	С	E								U	5
10D	4310	Anticipated Recoveries of Prior-Year Obligations	С	Е								U	5
10D	4450	Unapportioned Authority	1	Е								U	
10D	4630	Funds Not Available for Commitment/Obligation		Е								U	
10D	4650	Allotments - Expired Authority	1	Е								Е	
11	Total Status of	f Budgetary Resources											

12 Obligate 12 4221 12 4225 12 4251 12 4281 12 4283 12 4285 12 4286 12 4287 12 4801 12 4901	USSGL Account Title P OF OBLIGATIONS TO OUTLAYS d Balance, Net as of October 1 Unfilled Customer Orders Without Advance Appropriation Trust Fund Expenditure Transfers - Receivable Reimbursements and Other Income Earned - Receivable Actual Program Fund Subsidy Receivable Interest Receivable From Treasury Receivable From the Liquidating Fund Receivable From the Financing Fund Other Federal Receivables Undelivered Orders - Obligations, Unpaid Delivered Orders - Obligations, Unpaid	Debit/ Credit	B B B B B B B B B B B B B B B B B B B		Pub. Law No.		Program Rpt. Code		Avail. Time	F/E	TAFS Status/3 U/E U/E U/E	Addl. Info.
RELATIONSHI 12 Obligate 12 4221 12 4225 12 4251 12 4281 12 4283 12 4285 12 4286 12 4287 12 4801 12 4901 13 Obligate 13 4199	P OF OBLIGATIONS TO OUTLAYS d Balance, Net as of October 1 Unfilled Customer Orders Without Advance Appropriation Trust Fund Expenditure Transfers - Receivable Reimbursements and Other Income Earned - Receivable Actual Program Fund Subsidy Receivable Interest Receivable From Treasury Receivable From the Liquidating Fund Receivable From the Financing Fund Other Federal Receivables Undelivered Orders - Obligations, Unpaid Delivered Orders - Obligations, Unpaid	Credit	B B B B B B B	Type	No.	Categ.	Rpt. Code	Flag	Time	F/E	U/E U/E	Info.
12 Obligate 12 4221 12 4225 12 4251 12 4281 12 4283 12 4285 12 4286 12 4287 12 4801 12 4901 13 Obligate 13 4199	d Balance, Net as of October 1 Unfilled Customer Orders Without Advance Appropriation Trust Fund Expenditure Transfers - Receivable Reimbursements and Other Income Earned - Receivable Actual Program Fund Subsidy Receivable Interest Receivable From Treasury Receivable From the Liquidating Fund Receivable From the Financing Fund Other Federal Receivables Undelivered Orders - Obligations, Unpaid Delivered Orders - Obligations, Unpaid		B B B B								U/E	
12 4221 12 4225 12 4251 12 4281 12 4283 12 4285 12 4286 12 4287 12 4801 12 4901 13 Obligate 13 4199	Unfilled Customer Orders Without Advance Appropriation Trust Fund Expenditure Transfers - Receivable Reimbursements and Other Income Earned - Receivable Actual Program Fund Subsidy Receivable Interest Receivable From Treasury Receivable From the Liquidating Fund Receivable From the Financing Fund Other Federal Receivables Undelivered Orders - Obligations, Unpaid Delivered Orders - Obligations, Unpaid		B B B B								U/E	
12 4221 12 4225 12 4251 12 4281 12 4283 12 4285 12 4286 12 4287 12 4801 12 4901 13 Obligate 13 4199	Unfilled Customer Orders Without Advance Appropriation Trust Fund Expenditure Transfers - Receivable Reimbursements and Other Income Earned - Receivable Actual Program Fund Subsidy Receivable Interest Receivable From Treasury Receivable From the Liquidating Fund Receivable From the Financing Fund Other Federal Receivables Undelivered Orders - Obligations, Unpaid Delivered Orders - Obligations, Unpaid		B B B B								U/E	
12 4225 12 4251 12 4281 12 4283 12 4285 12 4286 12 4287 12 4801 12 4901 13 Obligate 13 4199	Appropriation Trust Fund Expenditure Transfers - Receivable Reimbursements and Other Income Earned - Receivable Actual Program Fund Subsidy Receivable Interest Receivable From Treasury Receivable From the Liquidating Fund Receivable From the Financing Fund Other Federal Receivables Undelivered Orders - Obligations, Unpaid Delivered Orders - Obligations, Unpaid		B B B B								U/E	
12 4251 12 4281 12 4283 12 4285 12 4286 12 4287 12 4801 12 4901 13 Obligate 13 4199	Reimbursements and Other Income Earned - Receivable Actual Program Fund Subsidy Receivable Interest Receivable From Treasury Receivable From the Liquidating Fund Receivable From the Financing Fund Other Federal Receivables Undelivered Orders - Obligations, Unpaid Delivered Orders - Obligations, Unpaid		B B B B							F/E		<u> </u>
12 4281 12 4283 12 4285 12 4286 12 4287 12 4801 12 4901 13 Obligate 13 4199	Actual Program Fund Subsidy Receivable Interest Receivable From Treasury Receivable From the Liquidating Fund Receivable From the Financing Fund Other Federal Receivables Undelivered Orders - Obligations, Unpaid Delivered Orders - Obligations, Unpaid		B B B							F/E	U/E	
12 4283 12 4285 12 4286 12 4287 12 4801 12 4901 13 Obligate 13 4199	Interest Receivable From Treasury Receivable From the Liquidating Fund Receivable From the Financing Fund Other Federal Receivables Undelivered Orders - Obligations, Unpaid Delivered Orders - Obligations, Unpaid		B B B								11/5	
12 4285 12 4286 12 4287 12 4801 12 4901 13 Obligate 13 4199	Receivable From the Liquidating Fund Receivable From the Financing Fund Other Federal Receivables Undelivered Orders - Obligations, Unpaid Delivered Orders - Obligations, Unpaid		B B B								U/E	
12 4286 12 4287 12 4801 12 4901 13 Obligate 13 4199	Receivable From the Financing Fund Other Federal Receivables Undelivered Orders - Obligations, Unpaid Delivered Orders - Obligations, Unpaid		B B								U/E	
12 4287 12 4801 12 4901 13 Obligate 13 4199	Other Federal Receivables Undelivered Orders - Obligations, Unpaid Delivered Orders - Obligations, Unpaid		В								U/E	
12 4801 12 4901 13 Obligate 13 4199	Undelivered Orders - Obligations, Unpaid Delivered Orders - Obligations, Unpaid										U/E	
12 4901 13 Obligate 13 4199	Delivered Orders - Obligations, Unpaid										U/E	
13 Obligate 13 4199			В								U/E	
13 4199	d Polynos Transferred Net (4 or)		В								U/E	
13 4199	d Polonge Transferred Not (+ or)											
	u Balance Transferred, Net (+ or -)											
13 4230	Transfer of Expired Expenditure Transfers - Receivable		Е								U/E	
	Unfilled Customer Orders Without Advance - Transferred		Е							F/E	U/E	
13 4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		Е								U/E	
13 4233	Reimbursements and Other Income Earned - Receivable - Transferred		Е							F/E	U/E	
13 4234	Other Federal Receivables - Transferred		Е								U/E	
13 4831	Undelivered Orders - Obligations Transferred, Unpaid		Е								U/E	
13 4931	Delivered Orders - Obligations Transferred, Unpaid		Е								U/E	
14 Obligate	d Balance, Net, End of Period											
14A Account	s Receivable(-)											
14A 4199	Transfer of Expired Expenditure Transfers - Receivable		Е								U/E	
14A 4225	Appropriation Trust Fund Expenditure Transfers - Receivable		Е								U/E	
14A 4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		Е								U/E	
14A 4233	Reimbursements and Other Income Earned - Receivable - Transferred		Е							F/E	U/E	
14A 4234	Other Federal Receivables - Transferred		Е								U/E	
14A 4251	Reimbursements and Other Income Earned - Receivable		Е							F/E	U/E	
14A 4281	Actual Program Fund Subsidy Receivable		Е								U/E	
14A 4283	Interest Receivable From Treasury		Е								U/E	
14A 4285	Receivable From the Liquidating Fund		Е								U/E	
14A 4286	Receivable From the Financing Fund		Е								U/E	\vdash
14A 4287	Other Federal Receivables		Е								U/E	$\vdash \vdash$
												$\vdash \vdash$
14B Unfilled	Customer Orders From Federal Sources (-)											$\vdash \vdash$
14B 4221	Unfilled Customer Orders Without Advance		Е							F/E	U/E	13
14B 4230	Unfilled Customer Orders Without Advance - Transferred		E							F/E	O/L	13

	•	n Budget Execution and Budgetary Resources/1 for Fiscal 2004 Repo	i tilig			USSGL A	ccount /	Attributes/2					1
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No.	Acct,	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
14C	Undelivered	· ,											
14C	4801	Undelivered Orders - Obligations, Unpaid		E								U/E	
14C	4831	Undelivered Orders - Obligations Transferred, Unpaid		Е								U/E	
14C	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		Е								U/E	
14C	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E								U/E	
14D	Accounts Pa	- , ,											
14D	4901	Delivered Orders - Obligations, Unpaid		Е								U/E	
14D	4931	Delivered Orders - Obligations Transferred, Unpaid		Е								U/E	
14D	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		Е								U/E	
14D	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E								U/E	
15	Outlays												
15A	Disburseme	nts (+)											
15A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е								U/E	4
15A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В								U/E	4
15A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е								U/E	
15A	4902	Delivered Orders - Obligations, Paid		Е								U/E	
15A	4908	Authority Outlayed Not Yet Disbursed		Е								U	4
15A	4908	Authority Outlayed Not Yet Disbursed		В								U	4
15A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е								U/E	
15B	Collections (<u> </u> -)											
15B	4212	Liquidation of Deficiency - Offsetting Collections		Е								U/E	
15B	4222	Unfilled Customer Orders With Advance		Е								U/E	4,13
15B	4222	Unfilled Customer Orders With Advance		В								U/E	4,13
15B	4252	Reimbursements and Other Income Earned - Collected	1	Е								U/E	
15B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		Е								U/E	
15B	4260	Actual Collections of "governmental-type" Fees	1	Е								U/E	
15B	4261	Actual Collections of Business-Type Fees		Е								U/E	
15B	4262	Actual Collections of Loan Principal		Е								U/E	
15B	4263	Actual Collections of Loan Interest		Е								U/E	
15B	4264	Actual Collections of Rent		Е								U/E	
15B	4265	Actual Collections From Sale of Foreclosed Property		Е								U/E	

USSGL Account Attributes/2						USSGL A	ccount /	Attributes/2					Ī
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No.	Acct,	Title	Credit		Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
	4266	Other Actual Business-Type Collections From Non-Federal Sources		E								U/E	
15B	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		Е								U/E	
15B	4271	Actual Program Fund Subsidy Collected		E								U/E	
15B	4273	Interest Collected From Treasury		Е								U/E	
15B	4275	Actual Collections From Liquidating Fund		Е								U/E	
15B	4276	Actual Collections From Financing Fund		Е								U/E	
15B	4277	Other Actual Collections - Federal		Е								U/E	
15B	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		Е								U/E	
15B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		Е								U/E	
	Subtotal												
16	Less: Distribu	ited Offsetting Receipts											16
16	5100	Revenue From Goods Sold											15
16	5109	Contra Revenue for Goods Sold											15
16	5200	Revenue From Services Provided											15
16	5209	Contra Revenue for Services Provided											15
16	5310	Interest Revenue - Other											15
16	5311	Interest Revenue - Investments											15
16	5312	Interest Revenue - Loans Receivable/Uninvested Funds											15
16	5317	Contra Revenue for Interest Revenue - Loans Receivable											15
16	5318	Contra Revenue for Interest Revenue - Investments											15
16	5319	Contra Revenue for Interest Revenue - Other											15
16	5320	Penalties, Fines, and Administrative Fees Revenue											15
16	5329	Contra Revenue for Penalties, Fines, and Administrative Fees											15
16	5400	Benefit Program Revenue											15
16	5409	Contra Revenue for Benefit Program Revenue											15
16	5500	Insurance and Guarantee Premium Revenue											15
16	5509	Contra Revenue for Insurance and Guarantee Premium Revenue											15
16	5600	Donated Revenue - Financial Resources											15
16	5609	Contra Revenue for Donations - Financial Resources											15
16	5750	Expenditure Financing Sources - Transfers-In											15
16	5800	Tax Revenue Collected											15
16	5801	Tax Revenue Accrual Adjustment											15
16	5809	Contra Revenue for Taxes											15
16	5890	Tax Revenue Refunds											15
16	5900	Other Revenue											15
16	5909	Contra Revenue for Other Revenue											15
17	Net Outlays	This line is calculated.											
		Same as sum of amounts reported on lines 15C through 16.											16

FOOTNOTES AND ADDITIONAL INFORMATION:

- * Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2005 but available for early implementation for fiscal 2004. Early implementation is strongly encouraged.
- 1/ This is a crosswalk from the USSGL to both the Report on Budget Execution and Budgetary Resources (SF 133) and the Statement of Budgetary Resources (SBR).

 Information on the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for non-budgetary Credit Program Financing accounts.
- 2/ Use USSGL budgetary attributes that are used for FACTS II reporting. For an explanation of the USSGL budgetary attributes, refer to the attachment "Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 3/ Shaded portion indicates that the attribute is supplied by FACTS II.
- 4/ When the SF 133 line numbers use both a beginning (B) and ending balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.
- 5/ Zero for yearend preclosing trial balance.
- 6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.
- 7/ SF 133 lines 3D1 and 3D2 are rolled up to line 3D of the SBR.
- 8/ SF 133 lines 4A and 4B are rolled up to line 4 of the SBR.
- 9/ SF 133 lines 6A, 6B, 6C, 6D, 6E, and 6F are rolled up to line 6 of the SBR.
- 10/ SF 133 lines 8A1, 8A2, and 8A3 are rolled up to line 8A of the SBR.
- 11/ SF 133 lines 8B1, 8B2, and 8B3 are rolled up to line 8B of the SBR.
- 12/ SF 133 lines 9A1 and 9A2 are rolled up to line 9A of the SBR.
- 13/ SF 133 lines 10A, 10B, 10C, and 10D are rolled up to line 10 of the SBR.
- 14/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.
- 15/ The SBR is an agency-wide report. Offsetting receipts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must agree with line 4 on the Statement of Financing and equal cash deposits to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. Exclude amounts related to the change in receivables. Include revenue collected, deposited, and distributed in offsetting receipt accounts only.
- 16/ Lines 3E, 15C, 16, and 17 are not included on the SF 133 but are on the SBR.

T/L S2 05-01 (2004 Reporting) V - 16 December 2004

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2004 Reporting

	S 2108		USSGL Account			Account A		
Column				Begin	Auth.	Borrow.	Trans.	Add
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
	For All Unex	nended Rala	ances:					
	I OI All Ollox	periaca Baic						
1		Treasury A	ppropriation Fund Symbol					
2		Proclesing	Unexpended Balance - Treasury Supplied					
		Freciosing	Onexpended Balance - Treasury Supplied					
3		N/A						
4		Unobligator	d and Obligated Balance Withdrawn/Canceled					
4		4350	Canceled Authority	Е				
4	+	4391	Adjustments to Indefinite No-Year Authority	E				
7		4331	Augustificitis to indefinite No-Teal Authority					
5			Unexpended Balance					
5		1010	Fund Balance With Treasury	Е				
6		Other Author	orizations					
	For Treasury		ion Fund Symbols With Unrealized Discounts:					
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	Е				2
	For Treasury	Appropriat	ion Fund Symbols With Imprest Funds:					
	_							
6	921	1120	Imprest Funds	E				2
6	921	1130	Funds Held by the Public	Е				2
	For Treasury	Appropriat	ion Fund Symbols With Unamortized Discounts or Premiums:					
		търгория.						
6	931	1340	Interest Receivable	Е				4,5
6	931	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Е				2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Е				2,4
	024	4040	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	_				2.4
6	931 931	1613 1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2,4 2,4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				2,4
			,					
	For Treasury	Appropriat	ion Fund Symbols With Investments in Treasury Securities:					
6	971	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2
			,,,					
	For Treasury	Appropriat	ion Fund Symbols With Investments in Agency Securities					
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F	2
	012	1020	Throughout Good and Thair the Bareau of the Labie Best Occurred				'	
	For Treasury	Appropriat	ion Fund Symbols With Investments in Non-Federal Securities: NATIONAL RAILROAD RETIREM	ENT INVE	STMENT	TRUST FU	ND ONL)	
		1010				· ·		
6	973	1618	Market Adjustment - Investments	E				2,3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			Х	2,3

FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2004 Reporting

	S 2108		ent - Definite Borrowing Authority for Fiscal 2004 Reporting USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
1		Treasury A	ppropriation Fund Symbol					
2		Balance of	Borrowing Authority - Treasury Supplied					
3		Inorocco	Ind Rescissions					
3	951	4140	Substitution of Borrowing Authority	E		Т		2
3	962	4140	Substitution of Borrowing Authority	E		P		2
3	951	4141	Current-Year Borrowing Authority Realized	E		T		2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		2
3	951	4143	Reductions of Borrowing Authority	E		T		2
3	962	4143		E		P		
3	951	4392	Reductions of Borrowing Authority Rescission - New Budget Authority	E	В	T		2
3	962			E	В	P		2
		4392	Rescission - New Budget Authority					
3	951 962	4393	Rescission - Prior-Year	E	В	T P		2
3	962	4393	Rescission - Prior-Year	E	В	Р		2
4		Borrowings	<u> </u> 					
4	951	4145	Borrowing Authority Converted to Cash	E		Т		2
4	962	4145	Borrowing Authority Converted to Cash	E		Р		2
5		N/A						
	CALC (2 +/-		Equals:					
6		Balance						
6	951	4140	Substitution of Borrowing Authority	E		T		2
6	962	4140	Substitution of Borrowing Authority	E		Р		2
6	951	4141	Current-Year Borrowing Authority Realized	E		T		2
6	962	4141	Current-Year Borrowing Authority Realized	E		Р		2
6	951	4143	Reductions of Borrowing Authority	E		T		2
6	962	4143	Reductions of Borrowing Authority	E		Р		2
6	951	4145	Borrowing Authority Converted to Cash	E		T		2
6	962	4145	Borrowing Authority Converted to Cash	E		Р		2
6	951	4149	Borrowing Authority Carried Forward	В		T		2
6	962	4149	Borrowing Authority Carried Forward	В		Р		2
6	951	4392	Rescission - New Budget Authority	E	В	Т		2
6	962	4392	Rescission - New Budget Authority	E	В	Р		2
6	951	4393	Rescission - Prior-Year	E	В	Т		2
6	962	4393	Rescission - Prior-Year	E	В	Р		2

FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2004 Reporting

	S 2108	l cutch	nent - Indefinite Borrowing Authority for Fiscal 2004 Reporting USSGL Account		USSG	L Account	∆ttributes .	
Column	Auth. Ind.		- COOSE / COOSEIN	Begin	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
Number	(itti iliai)	- rumbor	The	2.10	.,,,,,	000.00	T dittion	
1		Treasury A	ppropriation Fund Symbol					
2		Balance of	Borrowing Authority - Treasury Supplied					
3		Increases						
3	951	4141	Current-Year Borrowing Authority Realized	E		Т		2
3	962	4141	Current-Year Borrowing Authority Realized	E		Р		2
4		Borrowing	s					
4	951	4145	Borrowing Authority Converted to Cash	Е		Т		2
4	962	4145	Borrowing Authority Converted to Cash	E		Р		2
_		A -II	4-					
5	054	Adjustmen		-		Т		
5	951	4140	Substitution of Borrowing Authority	E		l P		2
5	962	4140	Substitution of Borrowing Authority	E				2
5	951	4143	Reductions of Borrowing Authority	E		T		2
5	962	4143	Reductions of Borrowing Authority	E		Р		2
5	951	4144	Borrowing Authority Withdrawn	E		Т		2
5	962	4144	Borrowing Authority Withdrawn	E		Р		2
	CALC (2 + 3	-4-5) Als	o Equals:					
6	Ì	Balance						
6	951	4140	Substitution of Borrowing Authority	E		Т		2
6	962	4140	Substitution of Borrowing Authority	E		Р		2
6	951	4141	Current-Year Borrowing Authority Realized	E		Т		2
6	962	4141	Current-Year Borrowing Authority Realized	Е		Р		2
6	951	4143	Reductions of Borrowing Authority	E		Т		2
6	962	4143	Reductions of Borrowing Authority	E		Р		2
6	951	4144	Borrowing Authority Withdrawn	Е		Т		2
6	962	4144	Borrowing Authority Withdrawn	E		Р		2
6	951	4145	Borrowing Authority Converted to Cash	E		Т		2
6	962	4145	Borrowing Authority Converted to Cash	E		Р		2
6	951	4149	Borrowing Authority Carried Forward	В		Т		2
6	962	4149	Borrowing Authority Carried Forward	В		Р		2

FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2004 Reporting

FMS	S 2108		USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
1		Treasury A	ppropriation Fund Symbol					
2		Balance of	Contract Authority - Treasury Supplied					
3		New Contra	act Authority					-
3	941	4131	Current-Year Contract Authority Realized	Е				2
4		Annuanticti	ions To Liquidate					<u> </u>
4	941	4135		E	P			2
4	941	4135	Contract Authority Liquidated Contract Authority To Be Liquidated by Trust Funds	E	Р			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds Contract Authority To Be Liquidated by Trust Funds	В				2
4	941	4130	Contract Authority To Be Eliquidated by Trust Funds	В				
5		Writeoffs, F	Restorations, or Adjustments					
5	941	4133	Reductions of Contract Authority	E				2
5	941	4134	Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	E	S			2
5	941	4392	Rescission - New Budget Authority	E	C			2
5	941	4393	Rescission - Prior-Year	E	С			2
-	CALC (2 + 3	- 4 +/- 5) A	 Nso Equals:					
6	,		Unfunded Contract Authority					
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4133	Reductions of Contract Authority	E				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
6	941	4139	Contract Authority Carried Forward	В				2
6	941	4392	Rescission - New Budget Authority	E	С			2
6	941	4393	Rescission - Prior-Year	E	С			2

FMS	S 2108		USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
1		Treasury A	ppropriation Fund Symbol					
2		Balance of	Contract Authority - Treasury Supplied					
3			act Authority					
3	941	4131	Current-Year Contract Authority Realized	E				2
4			ions To Liquidate					
4	941	4135	Contract Authority Liquidated	E	Р			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	В				2
5		Writooffe F	Restorations, or Adjustments					
5	941	4133	Reductions of Contract Authority	Е				2
5	941	4134	Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	E	S			2
	541	4100	Someon Authority Enquirated	_				
	CALC (2+3	3 - 4 - 5) Als	so Equals:					
6		Balance of	Unfunded Contract Authority					
6	941	4131	Current-Year Contract Authority Realized	Е				2
6	941	4133	Reductions of Contract Authority	Е				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	Е				2
6	941	4139	Contract Authority Carried Forward	В				2

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2004 Reporting

	S 2108		USSGL Account			L Account		
Column	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Add
lumber	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
	For all Treas	urv Approp	 riation Fund Symbols:					\vdash
7		Reimburse	ments Earned and Refunds					
7		4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	Е				
7		4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	Е				
7		4083	Transfers - Current-Year Authority - Receivable - Transferred	Е				
7		4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Rescinded	Е				
7		4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	Е				
7		4137	Transfers of Contract Authority	Е				
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	Е				
7		4168	Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded	Е				
7		4171	Non-Allocation Transfers of Invested Balances - Receivable	Е				
7		4199	Transfer of Expired Expenditure Transfers - Receivable	Е				
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Е				
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Е				
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	Е				
7		4234	Other Federal Receivables - Transferred	Е				
7		4251	Reimbursements and Other Income Earned - Receivable	Е			E/F	
7		4281	Actual Program Fund Subsidy Receivable	Е				
7		4283	Interest Receivable From Treasury	Е				
7		4285	Receivable From the Liquidating Fund	Е				
7		4286	Receivable From the Financing Fund	Е				
7		4287	Other Federal Receivables	Е				
8		Unfilled Cu	stomer Orders					<u> </u>
8		4221	Unfilled Customer Orders Without Advance	E			E/F	├──
8		4221	Unfilled Customer Orders Without Advance - Transferred	E			E/F	
0		4230	Onlined Customer Orders Without Advance - Transferred				⊏/୮	
9		Undelivere	d Orders and Contracts					
9		4801	Undelivered Orders - Obligations, Unpaid	Е				
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	Е				
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Е				
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е				
10		Accounts 5	Dayahla and Othar Liabilities					<u> </u>
10		4124	Payable and Other Liabilities Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded	Е				
10		4124		E				<u> </u>
10		4172	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable Non-Allocation Transfers of Invested Balances - Payable	E				
10		4901	,	E				
10			Delivered Orders - Obligations, Unpaid	E				
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E				-
10		4971 4981	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				—
		4001	Spring Augustion Con Troit Tour Delivered Orders Obligations, Oripaid	_				$\overline{}$
	CALC (5 + 6	+7+8-9-	10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract					
	•		ndefinite Borrowing and Contract Authority. Also Equals:					i

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2004 Reporting

FMS	S 2108		USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
11		Unobligate	d Balance					
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	Е				<u> </u>
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Е				
11		4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"	Е				
11		4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	Е				
11		4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Design	E				
11		4394	Receipts Unavailable for Obligation Upon Collection	Е				
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	Е				
11		4398	Offsetting Collections Temporarily Precluded From Obligation	Е				
11		4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	Е				
11		4420	Unapportioned Authority - Pending Rescission	Е				
11		4430	Unapportioned Authority - OMB Deferral	Е				
11		4450	Unapportioned Authority	Е				
11		4510	Apportionments	Е				<u> </u>
11		4610	Allotments - Realized Resources	Е				
11		4620	Unobligated Funds Not Subject to Apportionment	E				
11		4630	Funds Not Available for Commitment/Obligation	Е				
11		4650	Allotments - Expired Authority	E				
11		4700	Commitments	E				1

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2004 Reporting

ADDITIONAL INFORMATION:

- 1/ For an explanation of USSGL attributes, refer to the attachment "Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 2/ "Authorization Indicator" (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and includes the following subaccount codes:
 - 911 Unrealized Discounts
 - 921 Imprest Funds
 - 931 Unamortized Discounts or Premiums
 - 941 Contract Authority
 - 951 Authority To Borrow From the Treasury
 - 962 Authority To Borrow From the Public
 - 971 Investments in Treasury Securities
 - 972 Investments in Agency Securities
 - 973 Investments in Non-Federal Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

- 3/ Authorization Indicator (RT7 Indicator) 973 is for use by National Railroad Retirement Investment Trust Fund ONLY.
- 4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.
- 5/ For use with OMB-approved Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6)

Note: Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

ine	Pre/	Tria	USSGI	2004 Reporting USSGL Account Title			USSGL Accoun	t Attributes
ο.	Post	Bal.	Acct.		Federal/	Form and Cont	tent Notes	
					NonFederal 1/	Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
SS	ets							
ntra	agoveri	nmen	tal Asse	ts				
l F	und Ba	lance	With Tr	easury				
	Post		1010	Fund Balance With Treasury		E/O		
) In	vestme	ents						
2	Post	E	1340	Interest Receivable	F	Е		Related to investments
2	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to investments
2	Post	Е	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	Е		
2	Post	Е	1618	Market Adjustment - Investments	F			
2	Post	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	Е	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	Е		
2	Post	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E		
2	Post	Е	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	Е		
2	Post	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	Е		
2	Post	Е	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	Е	1690	Other Investments	F	E		

ne Pre/	Trial	USSGL	USSGL Account Title			USSGL Accoun	t Attributes
o. Post	Bal.	Acct.		Federal/	Form and Cont	ent Notes	
				NonFederal 1/	Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
Account	s Rece	eivable					
Post	E	1310	Accounts Receivable	F	E/O		
Post	E	1319	Allowance for Loss on Accounts Receivable	F	E/O		
Post	E	1320	Employment Benefit Contributions Receivable	F	E		
Post	E	1330	Receivable for Transfers of Currently Invested Balances	F*	E		
Post	Е	1335	Expenditure Transfers Receivable	F*	E/O		
Post	E	1340	Interest Receivable	F	E/O		
Post	E	1349	Allowance for Loss on Interest Receivable	F	E/O		Related to accounts receivable
Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
Post	Е	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
•	•						
Loans R							
Post	E	1340	Interest Receivable	F	E		Related to loans receivable
Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to loans receivable
Post	Е	1350	Loans Receivable	F	Е		
Post	E	1359	Allowance for Loss on Loans Receivable	F	E		
Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	Е		Related to loans receivable
	•						
Other	T-	14440	A di conservata Othara	F	F/O		
	E	1410	Advances to Others	F	E/O E/O		
Post Post	E	1450 1921	Prepayments Receivable From Appropriations	F*	E/O		Do not use without permission from Treasury or OMB.
				F '			
Post	E	1990	Other Assets	F	E/O		
Total Intr	anove	rnmental	Assets CALC (15)				

				2004 Reporting USSGL Account Title			USSGL Accoun	nt Attributes		
			Acct.		Federal/	Form and Content Notes				
					NonFederal 1/	Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required		
sse	ts Witl	h the l	Public							
Ca	sh Fo	reian	Currenc	y, and Other Monetary Assets						
	Post		1110	Undeposited Collections	N*	E/O				
	Post		1120	Imprest Funds	N*	E/O				
	Post	Е	1130	Funds Held by the Public	N*	E				
	Post	Е	1190	Other Cash	N*	E/O				
	Post	Е	1195	Other Monetary Assets	N*	E/O				
	Post	Е	1200	Foreign Currency	N*	E/O				
	Post	E	1531	Seized Monetary Instruments	N*	0				
	Post	Е	1532	Seized Cash Deposited	N*	0				
lns	rostmo	nte								
1111	restme Post	E	1340	Interest Receivable	N	E		Related to investments		
,	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to investments		
	Post	Е	1618	Market Adjustment - Investments	N	E				
	Post	Е	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	Е				
	Post	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	E				
	Post	Е	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	Е				
	Post	Е	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E				
	Post	E	1690	Other Investments	N	Е				
sse	ts Witl	h the I	Public					-		
Ac	count	. Doo	eivable							
AC		E	1310	Accounts Receivable	N	E/O				
	Post	E	1319	Allowance for Loss on Accounts Receivable	N	E/O				
	Post	E	1320	Employment Benefit Contributions Receivable	N	E				
	Post	F	1340	Interest Receivable	N	E/O		Related to accounts receivable		
	Post	F	1349	Allowance for Loss on Interest Receivable	N	E/O		Related to accounts receivable		
1	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable		
)	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable		

				2004 Reporting	1							
				USSGL Account Title	USSGL Account Attributes							
No.	Post	Bal.	Acct.		Federal/	Form and Con						
					NonFederal 1/	Entity (E)	Covered (C)	Additional Information Doggites				
					1/	NonEnt. (O)	NotCov. (U)	Additional Information Required				
	axes R		1325	Taxes Receivable	N*	0						
						_						
10	Post	E	1329	Allowance for Loss on Taxes Receivable	N*	0						
44 1				Deleted Ferrelesed Brownits								
	oans F		1340	Related Foreclosed Property Interest Receivable	N	E		Related to loans				
	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to loans				
11	Post	Е	1350	Loans Receivable	N	E						
11	Post	Е	1359	Allowance for Loss on Loans Receivable	N	E						
11	Post	Е	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		Related to loans				
11	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Е		Related to loans				
11	Post	Е	1399	Allowance for Subsidy	N*	E						
		Е	1551	Foreclosed Property	N*	E						
11	Post	Е	1559	Foreclosed Property - Allowance	N*	E						
				Property								
	Post Post		1511	Operating Materials and Supplies Held for Use		E E						
		E	1512	Operating Materials and Supplies Held in Reserve for Future Use		_						
12	Post	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		E						
12	Post	Е	1514	Operating Materials and Supplies Held For Repair		E						
12	Post	E	1519	Operating Materials and Supplies - Allowance		E						
12	Post	Е	1521	Inventory Purchased for Resale		Е						
12	Post	Е	1522	Inventory Held in Reserve for Future Sale		Е						
12	Post	E	1523	Inventory Held for Repair		Е						
12	Post	Е	1524	Inventory - Excess, Obsolete, and Unserviceable		Е						
12	Post	E	1525	Inventory - Raw Materials		E						
12	Post	E	1526	Inventory - Work-in-Process		Е						
12	Post	E	1527	Inventory - Finished Goods		E						
12	Post	Е	1529	Inventory - Allowance		E						
12	Post	Е	1541	Forfeited Property Held for Sale		E						
12	Post	Е	1542	Forfeited Property Held for Donation or Use		Е						
12	Post	Е	1549	Forfeited Property - Allowance		E						

Line Prof. Trial USSGL Secount Title					2004 Reporting				
Post E 1561	Line				USSGL Account Title				Attributes
1	No.	Post	Bal.	Acct.					
Post E 1561 Commodities Held Under Price Support and Stabilization Support E Programs E Programs E Programs E Programs E Property Programs E Property Property								` '	
Programs						1/	NonEnt. (O)	NotCov. (U)	Additional Information Required
12	12	Post	E	1561	Commodities Held Under Price Support and Stabilization Support		Е		
12					Programs				
12	12	Post	E	1569	Commodities - Allowance		Е		
12	12	Post	E	1571			Е		
Post E 1599 Other Related Property - Allowance E	12	Post	Е	1572	Stockpile Materials Held for Sale		E		
Assets With the Public	12	Post	Е	1591	Other Related Property		Е		
	12	Post	Е	1599	Other Related Property - Allowance		E		
13	Asse	ets Wit	h the l	Public					
13									
13									
Post E 1719 Accumulated Depreciation on Improvements to Land N* E									
Post E 1720 Construction-in-Progress N' E	13								
Post Fig.	13	Post	E	1719	Accumulated Depreciation on Improvements to Land	N*	Е		
Post E 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations N* E	13	Post	E	1720	Construction-in-Progress	N*	Е		
Renovations	13		E	1730	Buildings, Improvements, and Renovations	N*	Е		
13	13	Post	E	1739	Accumulated Depreciation on Buildings, Improvements, and	N*	Е		
13					Renovations				
13	13		Е	1740	Other Structures and Facilities	N*	E		
13	13	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	N*	E		
13 Post E 1810 Assets Under Capital Lease N* E 13 Post E 1819 Accumulated Depreciation on Assets Under Capital Lease N* E 13 Post E 1820 Leasehold Improvements N* E 13 Post E 1829 Accumulated Amortization on Leasehold Improvements N* E 13 Post E 1830 Internal-Use Software N* E 13 Post E 1832 Internal-Use Software in Development N* E 13 Post E 1839 Accumulated Amortization on Internal-Use Software N* E 13 Post E 1840 Other Natural Resources N* E 13 Post E 1849 Allowance for Depletion N* E 13 Post E 1890 Other General Property, Plant, and Equipment N* E 13 Post E 1899 Ac	13	Post	Е	1750	Equipment	N*	Е		
13	13	Post	E	1759	Accumulated Depreciation on Equipment	N*	Е		
13	13	Post	Е	1810	Assets Under Capital Lease	N*	Е		
13 Post E 1829 Accumulated Amortization on Leasehold Improvements N* E 13 Post E 1830 Internal-Use Software N* E 13 Post E 1832 Internal-Use Software in Development N* 13 Post E 1839 Accumulated Amortization on Internal-Use Software N* E 13 Post E 1840 Other Natural Resources N* E 13 Post E 1849 Allowance for Depletion N* E 13 Post E 1890 Other General Property, Plant, and Equipment N* E 13 Post E 1899 Accumulated Depreciation on Other General Property, Plant, and N* E	13	Post	Е	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	E		
13	13	Post	Е	1820	Leasehold Improvements	N*	Е		
13 Post E 1832 Internal-Use Software in Development N* Internal-Use Software in Development	13	Post	Е	1829	Accumulated Amortization on Leasehold Improvements	N*	Е		
13 Post E 1839 Accumulated Amortization on Internal-Use Software N* E 13 Post E 1840 Other Natural Resources N* E 13 Post E 1849 Allowance for Depletion N* E 13 Post E 1890 Other General Property, Plant, and Equipment N* E 13 Post E 1899 Accumulated Depreciation on Other General Property, Plant, and N* E	13	Post	Е	1830	Internal-Use Software	N*	Е		
13 Post E 1840 Other Natural Resources N* E 13 Post E 1849 Allowance for Depletion N* E 13 Post E 1890 Other General Property, Plant, and Equipment N* E 13 Post E 1899 Accumulated Depreciation on Other General Property, Plant, and N* E	13	Post	E	1832		N*			
13 Post E 1849 Allowance for Depletion N* E 13 Post E 1890 Other General Property, Plant, and Equipment N* E 13 Post E 1899 Accumulated Depreciation on Other General Property, Plant, and N* E	13	Post	E	1839	Accumulated Amortization on Internal-Use Software	N*	E		
13 Post E 1890 Other General Property, Plant, and Equipment N* E 13 Post E 1899 Accumulated Depreciation on Other General Property, Plant, and N* E	13	Post	Е	1840	Other Natural Resources	N*	Е		
13 Post E 1899 Accumulated Depreciation on Other General Property, Plant, and N* E	13	Post	Е	1849		N*	E		
13 Post E 1899 Accumulated Depreciation on Other General Property, Plant, and N* E	13	Post	E	1890	Other General Property, Plant, and Equipment	N*	E		
Equipment	13	Post	E	1899	Accumulated Depreciation on Other General Property, Plant, and	N*	E		
					Equipment				

				2004 Reporting	ı		110001 1	CARLES CO.		
				L USSGL Account Title	,	USSGL Account Attributes Form and Content Notes				
No.	Post	Bal.	Acct.		Federal/					
					NonFederal	Entity (E)	Covered (C)	Address of the consequence of the design of		
					1/	NonEnt. (O)	NotCov. (U)	Additional Information Required		
	Other									
14	Post		1410	Advances to Others	N	E/O				
14	Post	Е	1450	Prepayments	N	E/O				
14	Post	Е	1990	Other Assets	N	E/O				
15 1	otal A	ssets	CALC (614)						
Intra	gover	ment	al Liabili	ties						
40.4		1. D.								
	Accoun		/abie	Assessments Described			0			
16 16	Post Post		2110	Accounts Payable Disbursements in Transit	F F		C C			
16 16	Post		2120 2140	Accrued Interest Payable	F		C	Polated to appounts payable		
		E	2150		F*		C	Related to accounts payable		
16	Post		2150	Payable for Transfers of Currently Invested Balances Expenditure Transfers Payable	F*		C			
16	Post	E			F*					
16 16	Post	E	2170 2179	Subsidy Payable to the Financing Account Contra Liability for Subsidy Payable to the Financing Account	F*		C/U C			
16	Post	_		· · · · · ·	F		U			
16	Post	E	2960	Accounts Payable From Canceled Appropriations	F		U			
45.5										
17 [Post	T-	2140	Accrued Interest Payable	F		C/U	Deleted to debt		
17	Post	E	2510	Principal Payable to the Bureau of the Public Debt	F*		C/U	Related to debt		
					F*					
17	Post	E	2520	Principal Payable to the Federal Financing Bank			C/U			
17	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F		С			
17	Post	E	2531	Discount on Securities Issued by Federal Agencies Under General	F		С			
				and Special Financing Authority						
17	Post	Е	2532	Premium on Securities Issued by Federal Agencies Under General	F		С			
				and Special Financing Authority						
17	Post	Е	2533	Amortization of Discount and Premium on Securities Issued by	F		С			
				Federal Agencies Under General and Special Financing Authority						
17	Post	Е	2540	Participation Certificates	F		C/U			
17	Post	Е	2590	Other Debt	F		C/U			
18 C	Other									
18	Post		2130	Contract Holdbacks	F	-	С			
18	Post	Е	2190	Other Accrued Liabilities	F		C/U			
18	Post	E	2213	Employer Contributions and Payroll Taxes Payable	F		С			
18	Post	E	2215	Other Post-Employment Benefits Due and Payable	F		С			
18	Post	E	2225	Unfunded FECA Liability	F*		U			
18	Post	E	2290	Other Unfunded Employment Related Liability	F		U			
18	Post	Е	2310	Advances From Others	F		С			

				2004 Reporting USSGL Account Title	USSGL Account Attributes							
	Post			DOOL ACCOUNT THE	Federal/	Form and Content Notes						
	1 031	Dui.	Acct.		NonFederal	Entity (E)	Covered (C)					
					1/	NonEnt. (O)	NotCov. (U)	Additional Information Required				
3	Post	F	2320	Deferred Credits	F		C/U					
3	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited	F		C					
•		-	2.00	Collections								
8	Post	Е	2940	Capital Lease Liability	F		C/U					
3	Post	Е	2950	Liability for Subsidy Related to Undisbursed Loans	F*		С					
8	Post	Е	2970	Resources Payable to Treasury	F*		С					
8	Post	E	2980	Custodial Liability	F		U					
8	Post	E	2990	Other Liabilities	F		C/U					
9 T	otal In	tragov	/ernmen	tal Liabilities CALC (1618)								
iab	ilities V	Nith th	ne Public									
<u>, , , , , , , , , , , , , , , , , , , </u>		4- D:										
10 F	Post	ııs Pay	2110	Accounts Payable	N		С					
0	Post		2120	Disbursements in Transit	N		C					
0	Post		2140	Accrued Interest Payable	N N		C	Related to accounts payable				
0	Post		2960	Accounts Payable From Canceled Appropriations	N		U	Related to accounts payable				
U	1 031	_	2900	Accounts Layable From Canceled Appropriations	IN		0					
1 I	oan G	uaran	tee Liabi	lih,								
1	Post		2180	Loan Guarantee Liability	N*		С					
	1 031	<u> </u>	2100	Loan Guarantee Elability	11							
2 Г	ebt He	eld by	the Publ	lic								
 _	Post		2140	Accrued Interest Payable	N		C/U	Related to debt				
2		Е	2530	Securities Issued by Federal Agencies Under General and Special	N		C/U					
				Financing Authority								
2	Post	E	2531	Discount on Securities Issued by Federal Agencies Under General	N		C/U					
				and Special Financing Authority								
2	Post	Е	2532	Premium on Securities Issued by Federal Agencies Under General	N		C/U					
				and Special Financing Authority								
2	Post	E	2533	Amortization of Discount and Premium on Securities Issued by	N		C/U					
				Federal Agencies Under General and Special Financing Authority								
2	Post		2540	Participation Certificates	N		C/U					
2	Post	E	2590	Other Debt	N		C/U					
		- -		17/1/2018 - 18/1								
				d Veterans' Benefits	N I tr		0/11					
3	Post		2610	Actuarial Pension Liability	N*		C/U					
3	Post	E	2620	Actuarial Health Insurance Liability	N*		C/U					
3	Post Post	E	2630 2650	Actuarial Life Insurance Liability Actuarial FECA Liability	N* N*		C/U C/U					
3 3		<u> </u>										
3	Post	Е	2690	Other Actuarial Liabilities	N*		C/U					

Bala	ince Sh	neet fo	r Fiscal	2004 Reporting				
				USSGL Account Title			Attributes	
No.	Post	Bal.	Acct.		Federal/	Form and Cont	tent Notes	
					NonFederal 1/	Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
					• • • • • • • • • • • • • • • • • • • •	None in (O)	NOTOGY: (O)	Additional information required
24	Environ	ment	al Cleani	up and Disposal Costs				
24	Post			Estimated Cleanup Cost Liability	N		C/U	
F	1. 001	٠=	12000	25th atou Ground Goot Elability			5.0	
25	Benefit	s Due	and Pay	able				
25	Post	Е	2160	Entitlement Benefits Due and Payable	N*		C/U	
26				the Public				
26	Post		2130	Contract Holdbacks	N		С	
26	Post		2190	Other Accrued Liabilities	N		C/U	
26		Е	2210	Accrued Funded Payroll and Leave	N*		С	
26	Post	Е	2211	Withholdings Payable	N*		С	
26	Post	Е	2213	Employer Contributions and Payroll Taxes Payable	N		С	
26	Post	Е	2215	Other Post-Employment Benefits Due and Payable	N		С	
26	Post	Е	2216	Pension Benefits Due and Payable to Beneficiaries	N*		С	
26	Post	Е	2217	Benefit Premiums Payable to Carriers	N*		С	
26	Post	Е	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N*		С	
26	Post	Е	2220	Unfunded Leave	N*		U	
26	Post	Е	2290	Other Unfunded Employment Related Liability	N		U	
26	Post	Е	2310	Advances From Others	N		С	
26	Post	E	2320	Deferred Credits	N		C/U	
26	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N		С	
26	Post	Е	2910	Prior Liens Outstanding on Acquired Collateral	N*		U	
26	Post	Е	2920	Contingent Liabilities	N*		C/U	
26	Post	Е	2940	Capital Lease Liability	N		C/U	
26	Post	E	2980	Custodial Liability	N		U	
26	Post	Е	2990	Other Liabilities	N		C/U	
27	Γotal Li	abiliti	es	CALC (1926)				
28	Commi	tment	s and Co	ontingencies (Note 16)				
				- J ()				
Net	Positio	n						
29	Jnexpe	nded	Appropr	iations				
29	Post	E	3100	Unexpended Appropriations - Cumulative				
30				f Operations				
30	Post	E	3310	Cumulative Results of Operations				
31	Γotal N	et Pos	ition	CALC (29+30)				
00 :	F . 4 . 1 * *		/	0.01 (0.07 (0.04))				
32	ı otal Li	abiliti	es/Net P	osition CALC (27+31)				

 ^{1/} Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
 By definition, the USSGL account can only have this USSGL account attribute domain.

Statement of Net Cost for Fiscal 2004 Reporting

State	inent c	Net	JUST TOT FTS	cal 2004 Reporting				.
						Account Attrib		
					sted Trial Bal			
Line		Trial	USSGL	USSGL Account Title		Exchange/	Cust/	Additional Information Required
No.	Post	Bal.	Account		NonFederal	Nonexch.	Noncust.	
_		1						
Progr	ram Co	sts:						
Progr	ram A:							
			<u> </u>					
1 Inti			tal Gross C					
1			6100	Operating Expenses/Program Costs	F			Production
1		E	6190	Contra Bad Debt Expense - Incurred for Others	F			Production
1	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of	F			Production
				the Public Debt and/or the Federal Financing Bank				
1		E	6320	Interest Expenses on Securities	F			Production
1		Е	6330	Other Interest Expenses	F			Production
1		E	6400	Benefit Expense	F			Production, Nonproduction
1		Е	6720	Bad Debt Expense	F			Production
1	Pre	E	6730	Imputed Costs	F			Production
1		E	6790	Other Expenses Not Requiring Budgetary Resources	F			Production
1	Pre	E	6800	Future Funded Expenses	F			Production, Nonproduction. Excludes non-recurring
								cleanup costs.
1	Pre	E	6850	Employer Contributions to Employee Benefit	F			Nonproduction
				Programs Not Requiring Current-Year Budget				
				Authority (Unobligated)				
1	Pre	E	6900	Nonproduction Costs	F			Nonproduction. Report stewardship costs separately.
1	Pre	Е	7210	Losses on Disposition of Assets - Other	F	Х		Production, Nonproduction
1	Pre	E	7211	Losses on Disposition of Investments	F	Х		Production, Nonproduction
1	Pre	Е	7212	Losses on Disposition of Borrowings	F	Х		Production, Nonproduction
1	Pre	E	7280	Unrealized Losses	F	Х		Production, Nonproduction
1	Pre	Е	7290	Other Losses	F	Х		Production, Nonproduction
1	Pre	E	7300	Extraordinary Items	F	Х		Production, Nonproduction
1	Pre	E	7500	Distribution of Income - Dividend	F	X		Production, Nonproduction
2 Les		agove		arned Revenues				
2	Pre	E	5100	Revenue From Goods Sold	F	X*		
2		E	5109	Contra Revenue for Goods Sold	F	X*		
2		Е	5200	Revenue From Services Provided	F	X*		
2	Pre	Е	5209	Contra Revenue for Services Provided	F	X*		
2	Pre	E	5310	Interest Revenue - Other	F	Х	Α	
2	Pre	Е	5311	Interest Revenue - Investments	F	Х	Α	
2	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested	F	Х	Α	
				Funds				
2	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	F	Х	Α	
				Receivable				
2	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F	X	Α	

Statement of Net Cost for Fiscal 2004 Reporting

Jiaie	lileilt C	INCL	J	cal 2004 Reporting	Heeci	Account Attrib	utoc/1	
	Dun /	Twint	USSGL	LICOCI A Titl -	Adjusted Trial Balance Federal/ 2/ Exchange/ Cust/			Additional Information Paguired
.ine	Pre/			USSGL Account Title				Additional Information Required
0.	Post	ваі.	Account		NonFederal	Nonexch.	Noncust.	
	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F	Х	Α	
	_		5320	Penalties, Fines, and Administrative Fees Revenue	F	X	A	
)		E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F	Х	Α	
	Pre	E	5400	Benefit Program Revenue	F	Х		
	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F	X		
	Pre	E	5500	Insurance and Guarantee Premium Revenue	F	X*		
	Pre	E	5509	Contra Revenue for Insurance and Guarantee	F			
		_		Premium Revenue	•	X*		
	Pre	E	5900	Other Revenue	F	X		
	Pre	Ē	5909	Contra Revenue for Other Revenue	F	X		
	Pre	E	7110	Gains on Disposition of Assets - Other	F	X		Production, Nonproduction
	Pre	E	7111	Gains on Disposition of Investments	F	X		Production, Nonproduction
	Pre	E	7112	Gains on Disposition of Borrowings	F	X		Production, Nonproduction
	Pre	E	7180	Unrealized Gains	F	Х		Production, Nonproduction
	Pre	E	7190	Other Gains	F	X		Production, Nonproduction
								, , , , , , , , , , , , , , , , , , , ,
Int	ragove	rnmen	tal Net Cos	ets				
3			CALC (1 -					
			,					
Gr	oss Co	sts Wi	th the Publ	ic				
	Pre	E	6100	Operating Expenses/Program Costs	N			Production
	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	N			Production
	Pre	E	6199	Adjustment to Subsidy Expense	N			Production
	Pre		6320	Interest Expenses on Securities	N			Production
	Pre	E	6330	Other Interest Expenses	N			Production
	Pre	E	6400	Benefit Expense	N			Production, Nonproduction
	Pre	E	6500	Cost of Goods Sold	N			Production
	Pre	E	6600	Applied Overhead	N			Production
	Pre	E	6610	Cost Capitalization Offset	N			Production
	Pre	E	6710	Depreciation, Amortization, and Depletion	N			Production
	Pre	E	6720	Bad Debt Expense	N			Production
	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources				Production
	Pre		6800	Future Funded Expenses	N			Production, Nonproduction
	Pre	Е	6900	Nonproduction Costs	N			Nonproduction. Report stewardship costs separately.
	Pre	E	7210	Losses on Disposition of Assets - Other	N	Х		Production, Nonproduction
	Pre	E	7211	Losses on Disposition of Investments	N	Х		Production, Nonproduction
	Pre	E	7212	Losses on Disposition of Borrowings	N	Х		Production, Nonproduction
	Pre	Е	7280	Unrealized Losses	N	Х		Production, Nonproduction
	Pre	E	7290	Other Losses	N	Х		Production, Nonproduction

Statement of Net Cost for Fiscal 2004 Reporting

Jiaie				cai 2004 Reporting	Heeci	Account Attrib	utos/1	i
					USSGL Account Attributes/1 Adjusted Trial Balance			
Line	Pre/	Trial	USSGL	USSGL Account Title		Exchange/	Cust/	Additional Information Required
	Post	-	Account	USSGL Account Title	NonFederal	Nonexch.	Noncust.	Additional information Required
NO.	Post	Баі.	Account		NonFederal	Nonexch.	Noncust.	
1	Pre	E	7300	Extraordinary Items	N	Х		Production, Nonproduction
- -		E	7500	Distribution of Income - Dividend	N	X		Production, Nonproduction
			7600	Changes in Actuarial Liability	N			Production, Nonproduction
		_	7 000	Changes in Actualian Elability	.,			1 Toddottori, Noriproduction
5 Les	s: Far	ned Re	evenues Fr	om the Public				
5			5100	Revenue From Goods Sold	N	X*	1	
5			5109	Contra Revenue for Goods Sold	N	X*	1	
5			5200	Revenue From Services Provided	N	X*	1	
5		Ē	5209	Contra Revenue for Services Provided	N	X*		
5	_		5310	Interest Revenue - Other	N	X	Α	
5		E	5311	Interest Revenue - Investments	N	X	A	
			5312	Interest Revenue - Loans Receivable/Uninvested	N	X	A	
Č		-		Funds	.,		1	
5	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	N	Х	Α	
•		_		Receivable	.,		1	
5	Pre	Е	5318	Contra Revenue for Interest Revenue - Investments	N	Х	Α	
5			5319	Contra Revenue for Interest Revenue - Other	N	X	A	
5		E	5320	Penalties, Fines, and Administrative Fees Revenue	N	Х	Α	
5		E	5329	Contra Revenue for Penalties, Fines, and	N	Х	Α	
		_		Administrative Fees				
5	Pre	E	5400	Benefit Program Revenue	N	Х		
5		E	5409	Contra Revenue for Benefit Program Revenue	N	Х		
5	Pre	Е	5500	Insurance and Guarantee Premium Revenue	N	X*		
5	Pre	Е	5509	Contra Revenue for Insurance and Guarantee	N			
i				Premium Revenue		X*		
5	Pre	E	5900	Other Revenue	N	Х		
5	Pre	Е	5909	Contra Revenue for Other Revenue	N	Х		
5	Pre	Е	7110	Gains on Disposition of Assets - Other	N	Х		Production, Nonproduction
5	Pre	Е	7111	Gains on Disposition of Investments	N	Х		Production, Nonproduction
5		Е	7112	Gains on Disposition of Borrowings	N	Х		Production, Nonproduction
5	Pre	Е	7180	Unrealized Gains	N	Х		Production, Nonproduction
5	Pre	Е	7190	Other Gains	N	Х		Production, Nonproduction
6 Net	Costs	With	the Public					
6			CALC (4 - !	5)				
7 Tot	al Net							
7			CALC (3 +	6)				

Statement of Net Cost for Fiscal 2004 Reporting

			T	Cai 2004 Reporting	USSGI	Account Attrib	utes/1	
					Adjusted Trial Balance			
Line	Pro/	Trial	USSGL	USSGL Account Title		Exchange/	Cust/	Additional Information Required
	Post		Account	OOOGE Account Title	NonFederal		Noncust.	Additional information Required
140.	1 031	Dai.	Account		Nom ederal	Nonexcii.	Noncust.	
8 Co	sts No	t Assid	ned to Pro	grams				
8		E	6400	Benefit Expense	F/N			Nonproduction. Cost not assigned to programs.
8		Е	6800	Future Funded Expenses	F/N			Nonproduction. Cost not assigned to programs.
8		E	6850	Employer Contributions to Employee Benefit	F			Nonproduction. Cost not assigned to programs.
				Programs Not Requiring Current-Year Budget				
				Authority (Unobligated)				
8	Pre	E	6900	Nonproduction Costs	F/N			Nonproduction. Cost not assigned to programs.
8		Е	7210	Losses on Disposition of Assets - Other	N	Х		Nonproduction. Cost not assigned to programs.
8	Pre	Е	7211	Losses on Disposition of Investments	F/N	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7212	Losses on Disposition of Borrowings	F	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7280	Unrealized Losses	F/N	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7290	Other Losses	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7300	Extraordinary Items	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7500	Distribution of Income - Dividend	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7600	Changes in Actuarial Liability	N			Nonproduction. Cost not assigned to programs.
9 Les				ot Attributed to Programs				
9		Е	5310	Interest Revenue - Other	F/N	X		Exchange revenue not attributable to programs.
9		Е	5311	Interest Revenue - Investments	F/N	X		Exchange revenue not attributable to programs.
9	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested	F/N	Х		Exchange revenue not attributable to programs.
				Funds		.,		
9	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	F/N	Х		Exchange revenue not attributable to programs.
^	D	_	5040	Receivable Contra Revenue for Interest Revenue - Investments	E/NI	V	1	Evolution and appropriate the first support
9 9		E	5318 5319	Contra Revenue for Interest Revenue - Investments Contra Revenue for Interest Revenue - Other	F/N F/N	X		Exchange revenue not attributable to programs. Exchange revenue not attributable to programs.
9		E	5900	Other Revenue	F/N F/N	X	+	Exchange revenue not attributable to programs. Exchange revenue not attributable to programs.
9 9		E	5900	Contra Revenue for Other Revenue	F/N F/N	X	+	Exchange revenue not attributable to programs.
9 9		E	7110	Gains on Disposition of Assets - Other	N N	X	1	Nonproduction. Cost not assigned to programs.
9 9		E	7111	Gains on Disposition of Investments	F/N	X	1	Nonproduction. Cost not assigned to programs. Nonproduction. Cost not assigned to programs.
9 9	_	E	7112	Gains on Disposition of Borrowings	F	X	+	Nonproduction. Cost not assigned to programs.
9 9		E	7180	Unrealized Gains	F/N	X	+	Nonproduction. Cost not assigned to programs.
9		E	7190	Other Gains	F/N	X	†	Nonproduction. Cost not assigned to programs.
	. 10	-	7 100	Carlo Carlo	1 // 1		†	recorproduction. Cost not assigned to programs.
10 N	et Cost	t of On	erations	<u> </u>		+	†	
10		Ji Op	CALC (7 +	8 - 9)			†	
	ļ	ļ	OALO (7 1	· · · · · · · · · · · · · · · · · · ·	1	ļ	1	<u> </u>

^{*} By definition, the USSGL account can only have this USSGL account attribute domain.

Footnotes:

^{1 -} Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

^{2 -} USSGL account attribute domains F and N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a non-Federal trading partner (N).

	USSGL Account Attrib					count Attributes/1			
							Adjuste	d Trial Balance	
Cum. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
		1	Begin	ning B	alances				
	Х	1	Pre	В	3100	Unexpended Appropriations - Cumulative			
Х		1	Pre	В	3310	Cumulative Results of Operations			
						·			
		2	Prior-	Period	Adjustme	nts (+/-)			
	Х	2	Pre	E	3108	Unexpended Appropriations - Prior-Period			
						Adjustments - Restated			
Х		2	Pre	Е	5708	Expended Appropriations - Prior-Period			
						Adjustments - Restated			
Х		2	Pre	Е	7401	Prior-Period Adjustments - Restated			
	Х	2	Pre	Е	3109	Unexpended Appropriations - Prior-Period			
						Adjustments - Not Restated			
Х		2	Pre	Е	5709	Expended Appropriations - Prior-Period			
						Adjustments - Not Restated			
Χ		2	Pre	Е	7400	Prior-Period Adjustments - Not Restated			
						,			
			Begin	ning B	Balances, A	s Adjusted			
Χ	Х	3			CALC (1	2)			
		Budo	etarv	Financ	ing Source	 es:			
						T			
		4	Appro	priatio	ns Receiv	ed			
	Х	4		E	3101	Unexpended Appropriations -			Should tie to the Statement of Budgetary
						Appropriations Received			Resources, line 1A, except for trust and special
						- pp op name to come			funds and during a continuing resolution.
		5	Annre	nriatio	ns Transf	erred-In/Out (+/-)			
	Х		Pre	E	3102	Unexpended Appropriations - Transfers-In			Debit - Decreases/Credit - Increases
	X	5	Pre	E	3103	Unexpended Appropriations - Transfers-			Debit - Decreases/Credit - Increases
					0.00	Out			
		6	Other	Adius	tmonte (Ba	escissions, etc.) (+/-)			
	Х		Pre	Aujus E	3106	Unexpended Appropriations - Adjustments			Debit - Decreases/Credit - Increases
Х				E	5790	Other Financing Sources	1		Relating to adjustments. Debit - Decreases /Cred
^		O	rie	-	5/90	Other Financing Sources			- Increases

							USSGL Ac	count Attributes/1	
								d Trial Balance	
Cum. Res.	Unexp.	Line		Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
		7		opriatio	ons Used				
	Χ	7	Pre	Е	3107	Unexpended Appropriations - Used			Debit - Decreases/Credit - Increases
Χ		7	Pre	Е	5700	Expended Appropriations			Debit - Decreases/Credit - Increases
		8	None	xchan	ge Revenue				
Χ		8	Pre	E	5310	Interest Revenue - Other	Т	Α	
Х		8	Pre	Е	5311	Interest Revenue - Investments	Т	Α	
						Interest Revenue - Loans			
Χ		8	Pre	E	5312	Receivable/Uninvested Funds	Т	Α	
						Contra Revenue for Interest Revenue -			
Χ		8	Pre	E	5317	Loans Receivable	Т	Α	
						Contra Revenue for Interest Revenue -			
Χ		8	Pre	E	5318	Investments	Т	Α	
Х		8	Pre	E	5319	Contra Revenue for Interest Revenue -	Т	Α	
						Other			
Χ		8	Pre	Е	5320	Penalties, Fines, and Administrative Fees	Т	Α	
						Revenue			
Χ		8	Pre	Е	5329	Contra Revenue for Penalties, Fines, and	Т	Α	
						Administrative Fees			
Χ		8	Pre	Е	5400	Benefit Program Revenue	Т		
Χ		8	Pre	Е	5409	Contra Revenue for Benefit Program	Т		
						Revenue			
Χ		8	Pre	Е	5800	Tax Revenue Collected	T*	Α	Reported by recipient/noncust. Entity only
Х		8	Pre	E	5801	Tax Revenue Accrual Adjustment	T*	Α	Reported by recipient/noncust. Entity only
Х		8	Pre	Е	5809	Contra Revenue for Taxes	T*	Α	Reported by recipient/noncust. Entity only
Х		8	Pre	Е	5890	Tax Revenue Refunds	T*	Α	Reported by recipient/noncust. Entity only
Х		8	Pre	Е	5900	Other Revenue	Т	Α	
Х		8	Pre	Е	5909	Contra Revenue for Other Revenue	Т	Α	
		9	Dona	tions a	nd Forfeitu	ires of Cash and Cash Equivalents			
Х		9	Pre	Е	5600	Donated Revenue - Financial Resources	T*		
Х		9	Pre	E	5609	Contra Revenue for Donations - Financial	T*		
						Resources			
Х		9	Pre	Е	5900	Other Revenue	Т		Budgetary. Related to forfeitures of cash and cash
				-			-		equivalents.
Х		9	Pre	Е	5909	Contra Revenue for Other Revenue	Т		Budgetary. Related to forfeitures of cash and cas
					1				equivalents.

							USSGL Ac	count Attributes/1	
							Adjusto	d Trial Balance	
um. Res. f Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account		Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		10	Trans	fore_In	Out Witho	ut Reimbursement (+/-)			
Х		10	Pre	E	5740	Appropriated Earmarked Receipts			
^		10	1 10	_	3740	Transferred In			
Х		10	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out			
Х		10	Pre	E	5750	Expenditure Financing Sources - Transfers-			
^		10	FIE	L	3730	In			
X		10	Pre	E	5755	Nonexpenditure Financing Sources -			
^		10	1 10	_	3733	Transfers-In			
Х		10	Pre	E	5760	Expenditure Financing Sources - Transfers- Out			
Х		10	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out			
		11	Othor	Ruda	otary Finan	cing Sources (+/-)			
Х		11	Pre	E	5790	Other Financing Sources			Budgetary
X		11	Pre	E	7110	Gains on Disposition of Assets - Other	Т		Budgetary
X		11	Pre	E	7111	Gains on Disposition of Investments	Ť		Budgetary
X		11	Pre	E	7112	Gains on Disposition of Borrowings	Ť		Budgetary
X		11	Pre	E	7180	Unrealized Gains	T		Budgetary
X		11	Pre	E	7190	Other Gains	Ť		Budgetary
X		11	Pre	E	7210	Losses on Disposition of Assets - Other	T		Budgetary
X		11	Pre	E	7211	Losses on Disposition of Investments	T		Budgetary
X		11	Pre	E	7212	Losses on Disposition of Borrowings	T		Budgetary
X		11	Pre	E	7280	Unrealized Losses	Ť		Budgetary
X		11	Pre	E	7290	Other Losses	Ť		Budgetary
X		11	Pre	E	7500	Distribution of Income - Dividend	T		Budgetary
		046-			Da				
		Otne	r Finai	ncing s	Sources:				
		12	Dona	tions a		ires of Property			
Х		12	Pre	E	5610	Donated Revenue - Nonfinancial Resources	T*		
Х		12	Pre	Е	5619	Contra Donated Revenue - Nonfinancial Resources	T*		
Х		12	Pre	E	5900	Other Revenue	Т		No budgetary impact. Related to forfeitures of properties.
Х		12	Pre	E	5909	Contra Revenue for Other Revenue	Т		No budgetary impact. Related to forfeitures of properties.

Otatement	or oriang	03 111		3111011	101 1 13041 2	2004 Reporting	USSGI Ac	count Attributes/1	
							USSGE AC	Count Attributes/1	
							Adjusted	d Trial Balance	
Cum. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
		40	T	£ l	/O4 \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	A Deliver was and (11)			
Х		13	Pre	Ters-in	5720	ut Reimbursement (+/-) Financing Sources Transferred In Without			
Χ		13	Pre	E	5/20	Reimbursement			
Х		13	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
		14	Imput	ed Fin	ancing Fro	m Costs Absorbed by Others			
Х		14	Pre	E	5780	Imputed Financing Sources			
				_	0.00	map area a manner of a consecutive for the con			
		15	Other	(+/-)					
Х		15	Pre	È	5790	Other Financing Sources			No budgetary impact.
Χ		15	Pre	E	5799	Adjustment of Appropriations Used			No budgetary impact.
Х		15	Pre	Е	5900	Other Revenue	Т		Portion associated with nonexchange revenue. Nonbudgetary
Х		15	Pre	Е	5909	Contra Revenue for Other Revenue	Т		Portion associated with nonexchange revenue. Nonbudgetary
Х		15	Pre	E	7110	Gains on Disposition of Assets - Other	Т		No budgetary impact.
Х		15	Pre	E	7111	Gains on Disposition of Investments	Т		No budgetary impact.
Х		15	Pre	E	7112	Gains on Disposition of Borrowings	Т		No budgetary impact.
Х		15	Pre	E	7180	Unrealized Gains	T		No budgetary impact.
Х		15	Pre	E	7190	Other Gains	Т		No budgetary impact.
Χ		15	Pre	E	7210	Losses on Disposition of Assets - Other	T		No budgetary impact.
Χ		15	Pre	E	7211	Losses on Disposition of Investments	Т		No budgetary impact.
Χ		15	Pre	E	7212	Losses on Disposition of Borrowings	Т		No budgetary impact.
Χ		15	Pre	E	7280	Unrealized Losses	Т		No budgetary impact.
Χ		15	Pre	E	7290	Other Losses	Т		No budgetary impact.
Χ		15	Pre	Е	7500	Distribution of Income - Dividend	Т		No budgetary impact.
		16	Total	Financ	ing Source	es e			
Х		16	. ota.		(615)	<u> </u>			
	Х	16		CALC					
Х		17	Net C	ost of	Operations	s (+/-) 			
	 	18	Endin	g Bala	nces				
Х		18	LIIGIII		((3+16) -17	<u>'</u> ')			Should equal the ending amount reported as net position on the Balance Sheet.
	Х	18		CALC	(3 + 16)				Should equal the ending amount reported as net position on the Balance Sheet.

 $^{^{\}star}\,$ By definition, the USSGL account can only have this USSGL attribute domain.

Footnote:

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

			.	g for Fiscal 2004 Reporting	USSGL Acc	ount Attributes/1	
						Trial Balance	
ne	Pre/	Trial	USSGI	USSGL Account	Federal/	Exch./	
	_	-	Account		NonFed.	Nonexch.	Additional Information Required
<u> </u>			710004111	1100	Hom ou.	Nonexon	Additional information resigning
sc	urces	Used	to Finan	ce Activities:			
udg	getary	Resou	irces Ob	ligated			
1	Oblig	ations	Incurred	(Must = SBR line 8)			
		E-B		Undelivered Orders - Obligations, Unpaid			
1	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	Е	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
			4901	Delivered Orders - Obligations, Unpaid			
	Pre		4902	Delivered Orders - Obligations, Paid			
			4908	Authority Outlayed Not Yet Disbursed			
1	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
	Pre	_	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			
	PIE	_	4902	Opward Adjustments of Phor-Year Delivered Orders - Obligations, Paid			
2	I occ.	Snon	dina Aut	hority From Offsetting Collections and Recoveries (Must = EOY SBR line 3, 4)/2			
			4212	Liquidation of Deficiency - Offsetting Collections			
	Pre		4221	Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of
							expiration. (Decreases)/Increases
2	Pre	E-B	4222	Unfilled Customer Orders With Advance			Obligated amounts only for final in year of
							expiration. (Decreases)/Increases
			4225	Appropriation Trust Fund Expenditure Transfers - Receivable			
			4251	Reimbursements and Other Income Earned - Receivable			
			4252	Reimbursements and Other Income Earned - Collected			
		E	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
2		E	4260	Actual Collections of "governmental-type" Fees			
2	Pre	E	4261	Actual Collections of Business-Type Fees			
2	Pre	E	4262	Actual Collections of Loan Principal			
				·			
		E E	4263 4264	Actual Collections of Loan Interest Actual Collections of Rent			
		E	4265	Actual Collections From Sale of Foreclosed Property			
		E	4266	Other Actual Business-Type Collections From Non-Federal Sources			
		E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			
		E	4271	Actual Program Fund Subsidy Collected			
			4273 4275	Interest Collected From Treasury Actual Collections From Liquidating Fund			
	_	E	4276	Actual Collections From Financing Fund			
			4277	Other Actual Collections - Federal			
			4281	Actual Program Fund Subsidy Receivable			
			4283	Interest Receivable From Treasury			
			4285	Receivable From the Liquidating Fund			
			4286	Receivable From the Financing Fund			
2	Pre	E-B	4287	Other Federal Receivables			

					US	SSGL A	co	unt Attributes/1	
								rial Balance	
I ine	Pre/	Trial	USSGI	USSGL Account	-	ederal/	Ť	Exch./	
	_	-	Account			lonFed.		Nonexch.	Additional Information Required
140.	1 031	Dai.	Account	THE	- "	om eu.	\dashv	NOTICACIT.	Additional information Required
2	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,					
_	110	_	7071	Recoveries					
2	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -					
	FIE	_	4072	Obligations, Refunds Collected					
2	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries					
		_	4371	Downward Adjustitients of Frior-Fear Oripaid Delivered Orders - Obligations, Necoveries					
2	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds					
	FIE	_	4912	Collected					
	1	-		Collected					
	1	-							
2	Oblica	otions	Not of C	I Iffsetting Collections and Recoveries					
3			CALC (1				+		
	,		OALO (1	-2)					
							<u>_</u>		
4	I ess.	Distrib	uted Offs	etting Receipts (Must = SBR line 16)			+		Should equal deposits to Treasury on SF 224, FM
•		2.00.10	atou Ono	otting resolpts (must "SER mis 15)					1219, and FMS 1220. Excludes amounts related
									the change in receivables and in related
									allowances. Revenue collected and distributed in
									offsetting receipt accounts only.
	-	-	15400				_		onsetting receipt accounts only.
			5100	Revenue From Goods Sold			_		
			5109	Contra Revenue for Goods Sold			_		
			5200	Revenue From Services Provided			_		
			5209	Contra Revenue for Services Provided			_		
			5310	Interest Revenue - Other			4		
			5311	Interest Revenue - Investments			4		
			5312	Interest Revenue - Loans Receivable/Uninvested Funds					
			5317	Contra Revenue for Interest Revenue - Loans Receivable					
			5318	Contra Revenue for Interest Revenue - Investments			_		
			5319	Contra Revenue for Interest Revenue - Other			_		
			5320	Penalties, Fines, and Administrative Fees Revenue			_		
			5329	Contra Revenue for Penalties, Fines, and Administrative Fees					
			5400	Benefit Program Revenue					
			5409	Contra Revenue for Benefit Program Revenue					
			5500	Insurance and Guarantee Premium Revenue					
4	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue					
4	Pre	Е	5600	Donated Revenue - Financial Resources			T		
		Е	5609	Contra Revenue for Donations - Financial Resources			T		
Δ	Pre	E	5750	Expenditure Financing Sources - Transfers-In			\dashv		
			5800	Tax Revenue Collected			\dashv		
	_		5800	Tax Revenue Collected Tax Revenue Accrual Adjustment			\dashv		
			5809	Contra Revenue for Taxes					
			5890	Tax Revenue Refunds			\dashv		
			5900	Other Revenue			\dashv		
			5900				\dashv		
- 4	rie		5909	Contra Revenue for Other Revenue			+		
	l	bligat	ione				- -		

state	ment	of Fin	ancing to	or Fiscal 2004 Reporting	LICCOL Ass	A44mila4	T
		1		+	l l	ount Attributes/1	
			110001	U0001 A		Trial Balance	
				USSGL Account	Federal/	Exch./	
).	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
he	r Reso	ources					
				eitures of Property (Must = CNP line 12)			
6	Pre	E	5610	Donated Revenue - Nonfinancial Resources			
6	Pre	Е	5619	Contra Donated Revenue - Nonfinancial Resources			
6	Pre	E	5900	Other Revenue			No budgetary impact. Related to forfeitures of properties.
6	Pre	E	5909	Contra Revenue for Other Revenue			No budgetary impact. Related to forfeitures of properties.
							pp
7	Trans	fers li	 n/Out Wit	hout Reimbursement (+/-) (Must = CNP line 13)			+
			5720	Financing Sources Transferred In Without Reimbursement			
		E	5730	Financing Sources Transferred Out Without Reimbursement		+	
	FIE	_	3730	Financing Sources Transiened Out Without Reimbursement			
_							
				From Costs Absorbed by Others (Must = CNP line 14)			
8	Pre	E	5780	Imputed Financing Sources			
a	Other	Poso	urcas (+/	-) (Must = CNP line 15)			
			5790	Other Financing Sources			No budgetary impact
		E	5799	Adjustment of Appropriations Used			The badgetary impact
		E	5900	Other Revenue		Т	No budgetary impact.
			5909	Contra Revenue for Other Revenue		Ť	No budgetary impact.
_		Ē	7110	Gains on Disposition of Assets - Other		Ť	No budgetary impact.
		E	7111	Gains on Disposition of Investments		Ť	No budgetary impact.
		Ē	7112	Gains on Disposition of Borrowings		Ť	No budgetary impact.
		E	7180	Unrealized Gains		T	No budgetary impact.
			7190	Other Gains		T	No budgetary impact.
		E	7210	Losses on Disposition of Assets - Other		Ť	No budgetary impact.
		Ē	7211	Losses on Disposition of Investments		T	No budgetary impact.
	_	E	7212	Losses on Disposition of Borrowings		Ť	No budgetary impact.
		E	7280	Unrealized Losses		Ť	No budgetary impact.
	Pre	E	7290	Other Losses		Ť	No budgetary impact.
		E	7500	Distribution of Income - Dividend		Ť	No budgetary impact.
			-				
10	Net C	ther F		l s Used to Finance Activities			
			CALC (6	9) I			
11	Total	Reso		ed to Finance Activities			
			CALC (5	+10)			

			uncing io	or Fiscal 2004 Reporting	LICCOL Ass		1
						ount Attributes/1	
						Trial Balance	
				USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
Reso	urces	Used	to Financ	ce Items Not Part of the Net Cost of Operations			
12	Chan	ge in l	Budgetar	y Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Prov	ided		
12	Pre	E-B	4221	Unfilled Customer Orders Without Advance			
12	Pre	E-B	4222	Unfilled Customer Orders With Advance			
12	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
12	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			Net (Increases)/Decreases
	Pre	F	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			
12	' ' '	-	4071	Recoveries			
	_						
12	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
				Obligations, Refunds Collected			
12	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
12	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
13	Reso	urces	That Fun	d Expenses Recognized in Prior Periods			
	11000	1	i iiut i uii	a Exponede Necesymbou in Fried Forteds			
12*	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments
13	116	-	0790	Cities Expenses Not Nequilling Budgetary Nesources			collected.
							collected.
404	_		0.4.00				
	Pre		2160	Entitlement Benefits Due and Payable			If net decrease
	Pre		2170	Subsidy Payable to the Financing Account			Credit reform, if net decrease
			2190	Other Accrued Liabilities			If net decrease
	Pre	E-B	2220	Unfunded Leave			If net decrease
	Pre	E-B	2225	Unfunded FECA Liability			If net decrease
13^	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net decrease
13^	Pre	E-B	2610	Actuarial Pension Liability			If net decrease
13^	Pre	E-B	2620	Actuarial Health Insurance Liability			If net decrease
13^	Pre	E-B	2630	Actuarial Life Insurance Liability			If net decrease
	Pre	E-B	2650	Actuarial FECA Liability			If net decrease
	Pre	E-B	2690	Other Actuarial Liabilities			If net decrease
	Pre	E-B	2920	Contingent Liabilities			If net decrease
	Pre	E-B	2940	Capital Lease Liability			If net decrease. Related to payment made prior to
13	116	L-D	2940	Capital Lease Liability			fiscal 1991.
13^	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net decrease
13^	Pre	E-B	2990	Other Liabilities			If net decrease
		E-B	2995	Estimated Cleanup Cost Liability			If net decrease
10			2990	Leatington organity Oost Elability			II IICL GCGCGGC
	-OF	≺-					
13*	Pre	E-B	1310	Accounts Receivable			Vendor overpayments collected.
							, , , , , , , , , , , , , , , , , , , ,
13^	Pre	Е	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for
10		_	5500	a data i didad Expandos			debit balance.
13^	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year			Credit account balance. See line 23 for debit
				Budget Authority (Unobligated)			balance.
		_	7000	Changes in Actuarial Liability	Ì		Credit account balance. See line 23 for debit
13^	Pre	E	7600	ICHANGES III ACUANAI LIADIIIIV			To redit account parance. See line 23 for denii

Stater	ment o	of Fina	ancing to	r Fiscal 2004 Reporting			
					USSGL Acco	unt Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
			Account		NonFed.	Nonexch.	Additional Information Required
140.	1 031	Dui.	Account		Nom cu.	HOHEXCH.	Additional information required
\vdash							
-							
-	10* C		mate The e				
				ollection of vendor overpayments may be reported as a resource that does			
				operations on line 13. The amount reported on line 13 for vendor overpayments			
				ways: (1) from the change in accounts receivable, or (2) from the increase			
	to US	SGL a	ccount 67	90 recorded when the collection is received.			
\longrightarrow							
				ancing sources that fund costs of prior periods cannot be derived from the change			
				ties, an optional method is to record a decrease to future funded expenses,			
	USSG	L acco	ounts 680	0 and/or 6850, when funding becomes available. The decreases (credit balances) are re	eported		
	as fina	ancing	sources t	that fund costs of prior periods.			
14	Buda	etary (Offsetting	Collections and Receipts That Do Not Affect Net Cost of Operations			
	3						
14Δ	Credi	t Prog	ram Colle	ections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy			
14A		E		Actual Collections of "governmental-type" Fees			Credit reform financing funds only.
14A		E	4261	Actual Collections of Business-Type Fees			Credit reform financing funds only
14A		E		Actual Collections of Loan Principal			Credit reform financing funds only
14A		E		Actual Collections of Loan Interest			Credit reform financing funds only
14A		E		Actual Collections of Rent			Credit reform financing funds only
14A	Pre	E	4265	Actual Collections From Sale of Foreclosed Property			Credit reform financing funds only
14A	Pre	E	4266	Other Actual Business-Type Collections From Non-Federal Sources			Credit reform financing funds only
14A	Pre	Е	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			Credit reform financing funds only
14A	Pre	Е	4271	Actual Program Fund Subsidy Collected			Credit reform financing funds only
14A		E		Interest Collected From Treasury			Credit reform financing funds only
\perp				,			5
14A		E	4275	Actual Collections From Liquidating Fund			Credit reform financing funds only
14A		E	4277	Other Actual Collections - Federal			Credit reform financing funds only
14A		E-B		Actual Program Fund Subsidy Receivable			Credit reform financing funds only
14A		E	4283	Interest Receivable From Treasury			Credit reform financing funds only
14A	Pre	E-B	4285	Receivable From the Liquidating Fund			Credit reform financing funds only
14A	Pre	E-B	4286	Receivable From the Financing Fund			Credit reform financing funds only
14A	Pre	E-B	4287	Other Federal Receivables			Credit reform financing funds only
							, , , , , , , , , , , , , , , , , , ,
14R	Other						Related to the portion of offsetting collections and
145	Otilici						receipts that is not reported on the Statement of
							Net Cost.
1:5		_	5046			_	NGC OOSC.
14B		E		Interest Revenue - Other		<u>T</u>	
14B		E		Interest Revenue - Investments		T	
14B		Е		Interest Revenue - Loans Receivable/Uninvested Funds		T	
14B		Е	5317	Contra Revenue for Interest Revenue - Loans Receivable		T	
14B		E		Contra Revenue for Interest Revenue - Investments		T	
14B	Pre	Е		Contra Revenue for Interest Revenue - Other		T	
440	Pre	F	5320	Penalties, Fines, and Administrative Fees Revenue		T	

		<u> </u>		r Fiscai 2004 Reporting	USSGL Acco	unt Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
14B	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		Т	
14B	Pre	Е	5400	Benefit Program Revenue		T	
	Pre	Е	5409	Contra Revenue for Benefit Program Revenue		T	
	Pre	E		Donated Revenue - Financial Resources		<u>T*</u>	
	Pre	Е	5609	Contra Revenue for Donations - Financial Resources		T*	
14B	Pre	E	5750	Expenditure Financing Sources - Transfers-In		T*	
	Pre	E	5800	Tax Revenue Collected		T*	
	Pre	Е	5801	Tax Revenue Accrual Adjustment		T*	
		Е	5809	Contra Revenue for Taxes		T*	
	Pre	Е	5890	Tax Revenue Refunds		T*	
	Pre	E	5900	Other Revenue		<u>T</u>	
14B	Pre	Е	5909	Contra Revenue for Other Revenue		T	
45	Dana		That Fine	ance the Acquisition of Assets			
	Pre	E		Purchases of Capitalized Assets			
13	FIE	_	0002	Fulcilases of Capitalized Assets			
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.
				166641161165114516			Tomas oronpaymente related to supriame a descion
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
15	Pre	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		Current-year purchase amount only
		E-B	1690	Other Investments	N		Current-year purchase amount only
		E-B		Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	Е		Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing and liquidating funds only
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			Credit reform financing and liquidating funds only
15	Pre	Е	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	Е	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
-OF	₹-						
15	Pre	E-B	1511	Operating Materials and Supplies Held for Use			Current-year purchase amount only
15	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			Current-year purchase amount only
15	Pre	E-B	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
	Pre	E-B		Inventory Purchased for Resale			Current-year purchase amount only
	Pre	E-B		Inventory Fulchased for Resale			Current-year purchase amount only
	Pre	E-B		Inventory Held for Repair			Current-year purchase amount only
	Pre	E-B		Inventory - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
		E-B		Inventory - Raw Materials			
	Pre Pre	E-B	1525 1526	Inventory - Raw Materials Inventory - Work-in-Process			Current-year purchase amount only Current-year purchase amount only
	Pre	E-B	1527	Inventory - Finished Goods			Current-year purchase amount only
13	rie	L-D	1021	miventory - i misticu Goods			Ourrent-year purchase amount only

		<u> </u>	anomy ro	r Fiscal 2004 Reporting	USSGI Acco	unt Attributes/1	
						Trial Balance	
Line	Dro/	Trial	IISSCI	USSGL Account	Federal/	Exch./	
	Post		Account		NonFed.	Nonexch.	Additional Information Required
NO.	rust	Dai.	Account	THE	Nonreu.	Nonexcii.	Additional information Required
15	Pre	E-B	1529	Inventory - Allowance			Current-year purchase amount only. Use to adjust
10	' ' '		1020	Inventory / mowarioc			book value of inventory upon disposition.
15	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			Current-year purchase amount only
	Pre	E-B	1569	Commodities - Allowance			
15	Pre	E-B	1569	Commodities - Allowance			Current-year purchase amount only. Use to adjust
4.5	_		4574	0 M			book value of inventory upon disposition.
	Pre	E-B	1571	Stockpile Materials Held in Reserve			Current-year purchase amount only
	Pre	E-B	1572	Stockpile Materials Held for Sale			Current-year purchase amount only
	Pre	E-B	1591	Other Related Property			Current-year purchase amount only
15	Pre	E-B	1599	Other Related Property - Allowance			Current-year purchase amount only. Use to adjust
	<u> </u>						book value of inventory upon disposition.
	Pre	E-B	1711	Land and Land Rights			Current-year purchase amount only
	Pre	E-B	1712	Improvements to Land			Current-year purchase amount only
15	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
	Pre	E-B	1720	Construction-in-Progress			Current-year purchase amount only
	Pre	E-B		Buildings, Improvements, and Renovations			Current-year purchase amount only
15	Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations			Purchase amount only. Use to adjust book value
							of inventory upon disposition.
15	Pre	E-B	1740	Other Structures and Facilities			Current-year purchase amount only
15	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1750	Equipment			Current-year purchase amount only
15	Pre	E-B	1759	Accumulated Depreciation on Equipment			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1810	Assets Under Capital Lease			Current-year purchase amount only
15	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1820	Leasehold Improvements			Current-year purchase amount only
	Pre	E-B	1829	Accumulated Amortization on Leasehold Improvements			Current-year purchase amount only. Use to adjust
				'			book value of inventory upon disposition.
15	Pre	E-B	1830	Internal-Use Software			Current-year purchase amount only
	Pre	E-B	1832	Internal-Use Software in Development			Current-year purchase amount only
	Pre	E-B		Accumulated Amortization on Internal-Use Software			Current-year purchase amount only. Use to adjust
-							book value of inventory upon disposition.
15	Pre	E-B	1840	Other Natural Resources			Current-year purchase amount only
	Pre	E-B		Allowance for Depletion			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1890	Other General Property, Plant, and Equipment			Current-year purchase amount only
	Pre	E-B	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			Current-year purchase amount only. Use to adjust
. •			.000	r todamatata 2 opi odlation ottor odnoran i roporty, i tami, and Equipment			book value of inventory upon disposition.
15	Pre	E-B	1990	Other Assets			Current-year purchase amount only
.,				****			
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.
		- 5	.5.0	, 10001110 1 10001110010			1 3.135. 3.51paymonto rolatos to capitalizos doscio.
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
							and an analysis of the state of
15	Pre	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		Current-year purchase amount only
	Pre	E-B	1690	Other Investments	N		Current-year purchase amount only

		1	l	or Fiscal 2004 Reporting	HEEGI A	ount Attributes/1	
				U0001 A			
	<u> </u>	<u> </u>			•	l Trial Balance	
				USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
			1001				
	Pre			Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
		Е	4902	Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing and liquidating funds only
15	Pre	Е	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			Credit reform financing and liquidating funds only
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
				ces that finance the acquisition of assets or liquidation of liabilities related to			
	invent	tory an	d propert	y, plant, and equipment on line 15 (USSGL accounts 15111899) cannot be			
	derive	ed from	the char	nge in the inventory/asset accounts, an optional method is to tag the asset transactions			
	that a	ffect th	nis line. T	he transactions identified thus far that affect "resources that finance the acquisition of			
				of liabilities" related to inventory and property, plant, and equipment include purchases			
				ments, donations, transfers-in, transfers-out, and the book value of assets sold or dispose	d		
				urce is recognized for the proceeds of the sale. Agencies also may find it useful to			
	accun	nulate	the amou	ints needed from these transactions in an agency-defined memorandum			
			00 series)				
	accou	1111 (30	1	·			
	Notos	Othor	onnot tro	pagations that have yet to be identified may affect this line			
	Note.	Other	asset tra	nsactions that have yet to be identified may affect this line.			
	0						
				s incurred when an asset is sold or disposed of and a budgetary resource is			
				ns exist for reporting the loss on the Statement of Financing. The first			
				e book value on line 15: Resources that Finance the Acquisition of Assets or Liquidation			
	of Lia	bilities	and exclu	ude the loss in Components Not Requiring or Generating Resources (lines 2528).			
				to include the loss in Components Not Requiring or Generating Resources. Then, on			
				ook value of the asset less the loss. The second option is addressed in the "Special			
	Editio	n" of th	ne "FASA	B News," dated August 1998, updated March 1999.			
	Comr	ment:	USSGL a	ccount 1310, line 15 includes vendor overpayments related to capitalized assets. Note tha	t other transac	tion	
	yet to	be ide	ntified ma	ay also affect this line.			
				ions for non-Government securities have not been completed. Changes to line 15			
	may b	e nece	essary on	ce the transactions are completed.			
	2						
				Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations			
		E	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities			
16	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
16	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			

State	ment	of Fin	ancing to	pr Fiscal 2004 Reporting			
						ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
			Account		NonFed.	Nonexch.	Additional Information Required
16	Pre	E	5750	Expenditure Financing Sources - Transfers-In			Adjustment for trust fund outlays that do not affect
							net cost.
16	Pre	Е	5760	Expenditure Financing Sources - Transfers-Out			
				, , , , , , , , , , , , , , , , , , , ,			
16	Pre	Е	5790	Other Financing Sources			
		Е	7400	Prior-Period Adjustments - Not Restated			Budgetary impact only
		E	7401	Prior-Period Adjustments - Restated			Do not use adjustment in year of restatement. See
10	1 10	_	7401	i nor-i chou Aujustinents - Nestateu			Prior-Period Adjustment Scenario.
	0		Th - 04-4				
				ement of Financing for certain inventory scenarios does not reconcile unless USSGI			
	accou	int /40	JU IS INCIU	ded on line 16. The transactions for prior-period adjustments must be analyzed.			
4-	T-4-1	D		and the Filmonia as Manual Nat Boot af the Nat Ocat of Ocas and in the			
17	rotal	Keso		ed to Finance Items Not Part of the Net Cost of Operations			
			CALC (1	216)			
		<u> </u>	l				
18	Total	Reso		ed to Finance the Net Cost of Operations			
			CALC (1	1-17)			
Com	poner	its of t	the Net C	ost of Operations That Will Not Require or Generate Resources in the Current Perio	od:		
Com	ponen	its Re	quiring o	r Generating Resources in Future Periods:			
19	Incre	ase in	Annual I	_eave Liability			
19*	Pre	E-B	2220	Unfunded Leave			If net increase
	-OF	₹-					
10*	Pre		6800	Future Funded Expenses			Debit account balance. See line 13 for credit
19	FIE	_	0000	Future Funded Expenses			balance. Related to increase in annual leave
							liability.
				mental and Disposal Liability			
20*			2995	Estimated Cleanup Cost Liability			If net increase
	-OF	₹-					
20*	Pre		6800	Future Funded Expenses			Debit account balance. See line 13 for credit
20	FIE	-	0000	i didic i dided Expenses			balance. Related to increase in environmental and
<u> </u>		<u> </u>	ļ				disposal liability.
		-					
	11.	1/2	<u> </u>	Described to a figure of the Control			
				Reestimates of Credit Subsidy Expense (+/-)			
	Pre		6199	Adjustment to Subsidy Expense			Credit reform. Downward subsidy reestimate
21*	Pre	Ē	6800	Future Funded Expenses			Credit reform. Upward subsidy reestimate. Debit
							account balance. See line 13 for credit balance.
	-OF	₹-					
21*			2110	Accounts Payable			Credit reform. Downward subsidy reestimate.
41	1-16	E-D	2110	Accounts r ayable			•
l		<u>. </u>	l	1		1	Financing funds only.

State	ment	of Fin	ancing fo	r Fiscal 2004 Reporting			
					USSGL Acc	ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
21*	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform. Upward subsidy reestimate.
22	Incre	ase in	Exchang	e Revenue Receivable from the Public (Previous SOF 1F partial)			
	Pre	E-B		Accounts Receivable		Х	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1319	Allowance for Loss on Accounts Receivable		Х	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1340	Interest Receivable		Х	(Increases) Excludes credit reform financing.
	Pre	E-B	1349	Allowance for Loss on Interest Receivable		X	,
23	Othe	r (+/-)					
		È-B	2160	Entitlement Benefits Due and Payable			If net increase, unfunded
23*			2190	Other Accrued Liabilities			If net increase, unfunded
	Pre	E-B	2225	Unfunded FECA Liability			If net increase
			2290	Other Unfunded Employment Related Liability			If net increase
				Actuarial Pension Liability			If net increase
		E-B	2620	Actuarial Health Insurance Liability			If net increase
		E-B	2630	Actuarial Life Insurance Liability			If net increase
	Pre	E-B	2650	Actuarial FECA Liability			If net increase
	Pre	E-B	2690	Other Actuarial Liabilities			If net increase
		E-B	2920	Contingent Liabilities			If net increase
	Pre	E-B	2940	Capital Lease Liability			If net increase. Related to a payment made prior to fiscal 1991.
23*	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net increase
	Pre	E-B	2990	Other Liabilities			
	Pre	E-D					If net increase
23"		E	7400	Prior-Period Adjustments - Not Restated			Use if related to an increase in a liability reported in Section 4.
	-OF	₹-					
23*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
23*	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Debit account balance. See line 13 for credit balance.
				- Sugar Ranger, (Sugaras)			
	10.22	* Cor	mont: F	nancing sources yet to be provided may be derived using the change in certain liability ac	counte i		
				. Another option is to use the debit balance of USSGL account 6800, "Future Funded Ex			+
				nt 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Y			+
	Buda	at Auth	ority (Lla	bligated)."	Cai		
	Buug	T Auti	I	Duliyaleu).	+		
		-			+		
					+		
	l	1	1		1	1	

State	inent	OI FIII	anding it	or Fiscal 2004 Reporting	LICCOL Ass	A 44wila 4 /4	
						ount Attributes/1	
						Trial Balance	
				USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Accoun	t Title	NonFed.	Nonexch.	Additional Information Required
		Comp		of Net Cost of Operations That Will Require or Generate Resources in Future Periods			
24		L	CALC (1				
	-		-	ng or Generating Resources:			
25	Depr	eciatio	n and Ar	mortization			
25	Pre	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt		X	
25	Pre	E-B	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities		Х	
25	Pre	E-B	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		Х	
25	Pre	E	6710	Depreciation, Amortization, and Depletion			
				ets or Liabilities (+/-)			Include if a hudgeton, we is NOT
	Pre		7110	Gains on Disposition of Assets - Other			Include if a budgetary resource is NOT recognized upon sale or disposition of assets.
		E	7111	Gains on Disposition of Investments			
		E	7112	Gains on Disposition of Borrowings			
26	Pre	E	7180	Unrealized Gains			
26	Pre	E	7190	Other Gains			
26	Pre	Е	7210	Losses on Disposition of Assets - Other			
		Е	7211	Losses on Disposition of Investments			
26	Pre	Е	7212	Losses on Disposition of Borrowings			
26	Pre	E	7280	Unrealized Losses			
26	Pre	Е	7290	Other Losses			
27	Othe	r (+/-)					
		Ė	5311	Interest Revenue - Investments		Х	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E	5318	Contra Revenue for Interest Revenue - Investments		Х	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	Е	5400	Benefit Program Revenue		Х	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	Е	5409	Contra Revenue for Benefit Program Revenue		Х	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
		Е	6190	Contra Bad Debt Expense - Incurred for Others			
27	Pre	E	6500	Cost of Goods Sold			
27	Pre	Е	6600	Applied Overhead			Related to cost capitalization offsets.
	Pre	E	6610	Cost Capitalization Offset			Related to cost capitalization offsets.
	Pre	E	6720	Bad Debt Expense			Related to uncollectible noncredit reform receivables.
27*	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources			Net credit balance for vendor overpayments receivable; debit balance for other activity.

Statement of Financing for Fiscal 2004 Reporting

Otate	incit	<u> </u>	ancing it	r Fiscai 2004 Reporting			
					USSGL Acco	unt Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
	27* C	omme	e nt: An op	tion for recording the decrease in cost that results from a receivable for a vendor			
	overp	aymer	nt is to rec	ord a decrease to USSGL account 6790. The decrease is reported as part of			
	comp	onents	of net co	ost of operations that will not require or generate resources.			
28	Total	Comp	onents o	of Net Cost of Operations That Will Not Require or Generate Resources			
			CALC (2	527)			
l							
29	Total	Comp	onents o	of Net Cost of Operations That Will Not Require or Generate Resources in the Curre	nt Period		
			CALC(24	4 + 28)			
30	Net C	ost of	Operation	ons			
			CALC (1	8 + 29)			_

IMPORTANT NOTE: As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999.

Footnote:

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2 - Line 2 must agree with Lines 3 and 4 of the SBR at yearend.	 For quarterly statements, anticipated accounts
should be added, as appropriate, for lines to agree.	

Shaded attributes are not applicable for budgetary accounts.
Indicates the USSGL preferred crosswalk for this line.

Please refer to the June 12, 2003, IRC meeting minutes for further discussion on the preferred method.

^{*} By definition, this USSGL account can only have this attribute domain.

Statement of Custodial Activity for Fiscal 2004 Reporting

				USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	
Reven	ue Activ	<u>l</u> /ity:			
			ections:		
Sour	les or c	asii coii	ections.		
1	Individ	ual Incor	me and FICA/SECA Taxes		
1	E	5800	Tax Revenue Collected	S	
2	Corpor		me Taxes		
2	E	5800	Tax Revenue Collected	S	
3	Excise	Taxes			
3	E	5800	Tax Revenue Collected	S	
4	Fstate	l and Gift	Taxes		
4	E	5800	Tax Revenue Collected	S	
_	Fadana		Lawrence of Tarras		
5	Federa E	5800	Ioyment Taxes Tax Revenue Collected		
5	<u> </u>	5800	Tax Revenue Collected	S	
6	Custon	n Duties			
6	Е	5800	Tax Revenue Collected	S	
7	Miscell	aneous			
7	E	5800	Tax Revenue Collected	S	
7	E	5310	Interest Revenue - Other	S	
7	E	5319	Contra Revenue for Interest Revenue - Other	S	
7	E	5311	Interest Revenue - Investments	S	
7	E	5318	Contra Revenue for Interest		
			Revenue - Investments	S	
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	S	

Statement of Custodial Activity for Fiscal 2004 Reporting

Otateri	ilenit or v	Justouia	Activity for Fiscal 2004 Repo	USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	Additional information required
7	E	5317	Contra Revenue for Interest	Nonoust.	
ļ ·		0017	Revenue - Loans Receivable	S	
7	E-B	1340	Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E-B	1349	Allowance for Loss on Interest	-	(
			Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E	5320	Penalties, Fines, and		, ,
			Administrative Fees Revenue	S	
7	E	5329			
			Contra Revenue for Penalties,		
			Fines, and Administrative Fees	S	
7	E-B	1360			
			Penalties, Fines, and		
			Administrative Fees Receivable	S	(Increase)/Decrease
7	E-B	1369			
			Allowance for Loss on Penalties,		
			Fines, and Administrative Fees		
_			Receivable	S	(Increase)/Decrease
7	E	5600	Donated Revenue - Financial	0	
-	_	5000	Resources	S	
7	E	5609	Contra Revenue for Donations -	0	
7	 -	5900	Financial Resources	S S	
7	E	5900	Other Revenue Contra Revenue for Other	8	
'	-	2909	Revenue	S	
7	E-B	1310	Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1319	Allowance for Loss on Accounts	3	Troidica to other revenue. (morease//Decrease
[D	1010		S	Related to other revenue (Increase)/Decrease
				 	Transition to various To various. (Intercape providence)
8	Total Ca	ash Collec	tions		
	. Otal Ot		-		
		5, 120	,		
9	Accrual	Adiustm	ents		
9				S	
				†	
[<u> </u>			s	
8 8 9 9		Adjustme 1310 1319	(1 7)	S S S	Related to other revenue. (Increase)/Decrease

Statement of Custodial Activity for Fiscal 2004 Reporting

			Activity for Fiscal 2004 Repo	USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	
9	E-B	1340	Interest Receivable	S	
9	E-B	1349	Allowance for Loss on Interest		
			Receivable	S	
9	E-B	1360			
			Penalties, Fines, and		
			Administrative Fees Receivable	S	
9	E-B	1369			
			Allowance for Loss on Penalties,		
			Fines, and Administrative Fees		
			Receivable	S	
9	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
9	E-B	5801			
			Tax Revenue Accrual Adjustment	S	
9	E-B	5809	Contra Revenue for Taxes	S	
10	Total C	ustodial R	levenue	S	
10		CALC	(8 + 9)		
			,		
Dispo	osition o	f Collection	ons:		
11	Transfe	rred to Ot	hers (by Recipient):		
11	E-B	2110	Accounts Payable	S	Related to tax revenue refunds.
11*		2980	Custodial Liability	S*	Cash collections only - from debits to 2980.
11	Е	5890	Tax Revenue Refunds	S	·
11	Е	5990	Collections for Others	S*	
11	Е	6330	Other Interest Expenses	S	
		†	,		
*Comn	nent: If the	ne balance	of account 5990 is used to get the	amount of cash collec	cted for others, then account 2980
			unt 2980 is included on the crosswa		
12	(Increas	se)/Decrea	ı ase in Amount Yet To Be Transfer	red (+/-)	
12	E	5991	Accrued Collections for Others	S*	
	al Metho				
12	E-B	2980	Custodial Liability	S*	Amount yet to be collected. (Increase)/Decrease
	1- 2	_000	5 a 5 a 5 a 6 a 6 a 6 a 6 a 6 a 6 a 6 a	<u> </u>	, and an jot to be concerned. (mercuse), becomes

Statement of Custodial Activity for Fiscal 2004 Reporting

14 Retained by the Reporting Entity 14 CALC (10 - 11 - 12 - 13) If "Optional Method" is used 14 CALC (10 - 11 + 12 - 13) 15 Net Custodial Activity 15 CALC (10 - 11 - 12 - 13 - 14) If "Optional Method" is used 16 CALC (10 - 11 - 12 - 13 - 14) If "Optional Method" is used 17 CALC (10 - 11 + 12 - 13 - 14) If "Optional Method" is used If "Optional Method" i				Activity for 1 13car 2004 No	USSGL Account	
Line Trial Acct. USSGL Account Title Cust./ No. Bal. No. Title Noncust. 13 Refunds and Other Payments 13 E 5890 Tax Revenue Refunds S S 13 E 6330 Other Interest Expenses S Related to tax revenue refunded and custodial interest experses S Related to tax revenue refunded and custodial interest experses S Related to tax revenue refunded and custodial interest experses S Related to tax revenue refunded and custodial interest experses S Related to tax revenue refunded and custodial interest experses S Related to tax revenue refunded and custodial interest experses S Related to tax revenue refunded and custodial interest experses S Related to tax revenue refunded and custodial interest experses S Related to tax revenue refunded and custodial interest experses S Related to tax revenue refunded and custodial interest experses S Related to tax revenue refunded and custodial interest experses S Related to tax revenue refunded and custodial interest experses S Related to tax revenue refunded and custodial interest experses S Related to tax revenue refunded and custodial interest experses S Related to tax revenue refunded and custodial interest experses S Related to tax revenue refunded and custodial interest experses S Related to tax revenue refunded and custodial interest experses S Related to tax revenue refunded and custodial interest experses S Related to tax revenue refunded and custodial interest experses S Related to tax revenue refunded and custodial interest experses S Related to tax revenue refunded and custodial interest experses S Related to tax revenue refunded and custodial interest experses S Related to tax revenue refunded and custodial refunde					Attributes/1	
Line No. Bal. No. USSGL Account Title Noncust. No. Title Noncust. Additional Information Required Noncust.					Adjusted	
No. Bal. No. Title Noncust. 13 Refunds and Other Payments					Trial Balance	
13 Refunds and Other Payments 13 E 5890 Tax Revenue Refunds S 13 E 6330 Other Interest Expenses S 13 E-B 2110 Accounts Payable S Related to tax revenue refunded and custodial interest expers 14 Retained by the Reporting Entity 14 CALC (10 - 11 - 12 - 13) 15 If "Optional Method" is used 14 CALC (10 - 11 + 12 - 13) 15 Net Custodial Activity 16 CALC (10 - 11 - 12 - 13 - 14) 17 CALC (10 - 11 + 12 - 13 - 14) 18 CALC (10 - 11 + 12 - 13 - 14) 19 Must equal zero. 10 Must equal zero. 11 CALC (10 - 11 + 12 - 13 - 14) 11 CALC (10 - 11 + 12 - 13 - 14) 12 CALC (10 - 11 + 12 - 13 - 14) 13 CALC (10 - 11 + 12 - 13 - 14) 14 CALC (10 - 11 + 12 - 13 - 14) 15 CALC (10 - 11 + 12 - 13 - 14) 16 CALC (10 - 11 + 12 - 13 - 14) 17 CALC (10 - 11 + 12 - 13 - 14) 18 CALC (10 - 11 + 12 - 13 - 14) 19 CALC (10 - 11 + 12 - 13 - 14) 10 COmment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See Amendments to OMB Bulletin No. 01-09, FASAB Revenue Standard, paragraph 45.)	Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
13 E 5890 Tax Revenue Refunds S 13 E 6330 Other Interest Expenses S 13 E-B 2110 Accounts Payable S Related to tax revenue refunded and custodial interest exper 14 Retained by the Reporting Entity 14 CALC (10 - 11 - 12 - 13) 15 Net Custodial Activity 15 CALC (10 - 11 - 12 - 13 - 14) 16 "Optional Method" is used 17 CALC (10 - 11 - 12 - 13 - 14) 18 Must equal zero. 19 Must equal zero. 10 CALC (10 - 11 + 12 - 13 - 14) 11 CALC (10 - 11 + 12 - 13 - 14) 12 CALC (10 - 11 + 12 - 13 - 14) 13 E 5890 Tax Revenue Refunds S Related to tax revenue refunded and custodial interest exper 18 CALC (10 - 11 - 12 - 13) 19 Must equal zero. 10 CALC (10 - 11 - 12 - 13 - 14) 11 Must equal zero. 12 Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See Amendments to OMB Bulletin No. 01-09, FASAB Revenue Standard, paragraph 45.)	No.	Bal.	No.	Title	Noncust.	
13 E 6330 Other Interest Expenses S 13 E-B 2110 Accounts Payable S Related to tax revenue refunded and custodial interest exper 14 Retained by the Reporting Entity 14 CALC (10 - 11 - 12 - 13) 15 VALC (10 - 11 + 12 - 13) 15 Net Custodial Activity 15 CALC (10 - 11 - 12 - 13 - 14) 16 "Optional Method" is used 17 Must equal zero. 18 CALC (10 - 11 + 12 - 13 - 14) 19 Must equal zero. 10 Must equal zero. 11 Must equal zero. 12 CALC (10 - 11 + 12 - 13 - 14) 13 CALC (10 - 11 + 12 - 13 - 14) 26 COmment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See Amendments to OMB Bulletin No. 01-09, FASAB Revenue Standard, paragraph 45.)	13	Refunds	s and Oth	l er Payments		
13 E-B 2110 Accounts Payable S Related to tax revenue refunded and custodial interest expersion 14 Retained by the Reporting Entity 14 CALC (10 - 11 - 12 - 13) 15 Net Custodial Activity 15 CALC (10 - 11 - 12 - 13 - 14) Must equal zero. 16 Optional Method" is used 17 Optional Method" is used 18 CALC (10 - 11 - 12 - 13 - 14) Must equal zero. 19 Optional Method" is used 10 CALC (10 - 11 + 12 - 13 - 14) Must equal zero. 10 Calc Cal	13	E	5890	Tax Revenue Refunds	S	
14 Retained by the Reporting Entity 14 CALC (10 - 11 - 12 - 13) If "Optional Method" is used 14 CALC (10 - 11 + 12 - 13) 15 Net Custodial Activity 15 CALC (10 - 11 - 12 - 13 - 14) If "Optional Method" is used 16 CALC (10 - 11 - 12 - 13 - 14) If "Optional Method" is used 17 CALC (10 - 11 + 12 - 13 - 14) If "Optional Method" is used If "Optional Method" i	13	E	6330	Other Interest Expenses	S	
14 CALC (10 - 11 - 12 - 13) If "Optional Method" is used 14 CALC (10 - 11 + 12 - 13) 15 Net Custodial Activity 15 CALC (10 - 11 - 12 - 13 - 14) Must equal zero. If "Optional Method" is used 15 CALC (10 - 11 + 12 - 13 - 14) Must equal zero. If "Optional Method" is used 15 CALC (10 - 11 + 12 - 13 - 14) Must equal zero. Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See Amendments to OMB Bulletin No. 01-09, FASAB Revenue Standard, paragraph 45.)	13	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
If "Optional Method" is used 14	14	Retaine	l d by the f	Leporting Entity		
15 Net Custodial Activity 15 CALC (10 - 11 - 12 - 13 - 14) Must equal zero. If "Optional Method" is used 15 CALC (10 - 11 + 12 - 13 - 14) Must equal zero. 16 CALC (10 - 11 + 12 - 13 - 14) Must equal zero. 17 CALC (10 - 11 + 12 - 13 - 14) Must equal zero. 18 CALC (10 - 11 + 12 - 13 - 14) Must equal zero. 19 Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See Amendments to OMB Bulletin No. 01-09, FASAB Revenue Standard, paragraph 45.)	14		CALC	(10 - 11 - 12 - 13)		
15 Net Custodial Activity 15 CALC (10 - 11 - 12 - 13 - 14) Must equal zero. If "Optional Method" is used 15 CALC (10 - 11 + 12 - 13 - 14) Must equal zero. 16 CALC (10 - 11 + 12 - 13 - 14) Must equal zero. 17 Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See Amendments to OMB Bulletin No. 01-09, FASAB Revenue Standard, paragraph 45.)	If "Option	nal Meth	od" is use	ed		
15 CALC (10 - 11 - 12 - 13 -14) Must equal zero. If "Optional Method" is used 15 CALC (10 - 11 + 12 - 13 -14) Must equal zero. 16 CALC (10 - 11 + 12 - 13 -14) Must equal zero. Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See Amendments to OMB Bulletin No. 01-09, FASAB Revenue Standard, paragraph 45.)	14		CALC	(10 - 11 + 12 - 13)		
If "Optional Method" is used 15	15	Net Cus	todial Ac	l tivity		
If "Optional Method" is used 15 CALC (10 - 11 + 12 - 13 -14) Must equal zero. Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See Amendments to OMB Bulletin No. 01-09, FASAB Revenue Standard, paragraph 45.)	15		CALC	(10 - 11 - 12 - 13 -14)		Must equal zero.
Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See Amendments to OMB Bulletin No. 01-09, FASAB Revenue Standard, paragraph 45.)	If "Optio	nal Meth	od" is use	rd I		
Statement of Custodial Activity. (See Amendments to OMB Bulletin No. 01-09, FASAB Revenue Standard, paragraph 45.)	15		CALC	(10 - 11 + 12 - 13 -14)		Must equal zero.
Statement of Custodial Activity. (See Amendments to OMB Bulletin No. 01-09, FASAB Revenue Standard, paragraph 45.)	Comme	ent: If col	lectina en	tities recognize virtually no cost i	n connection with earnin	g revenue, that revenue is reported on the
						•
If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then						
sources and disposition of the collections may be disclosed in accompanying footnotes. (See Amendments to OMB Bulletin No. 01-09.)						

Footnotes:

- 1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- * By definition, the USSGL account can only have this USSGL acount attribute domain.

Buag P8		USSGL Account USSGL Account USSGL Account USSGL Account Attributes												FACTS II Supplied Attributes									
Po	ir .		USSGL Account									\/	D:	Di-	A -1				-ACISIIS				F1-
Line No.	Line Sign	No.	Title	Debit/ Credit		Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
																						\sqcup	
OBLI	GATI	ONS I	BY PROGRAM ACTIVITY																				
0004.0		0000	Net come et al boul 10001		-										ļ							\longmapsto	
0001 ti	irougr	0999	Not supported by USSGL.																			\vdash	
1000 T	otal n	ew obl	gations (+)																				
1000	+	4801	Undelivered Orders - Obligations, Unpaid	С	Е												U						
1000	-	4801	Undelivered Orders - Obligations, Unpaid	С	В												U						
1000	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	Е												U						
1000	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	В												U						
1000	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	С	Е												U						
1000	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	С	E												J						
1000	+	4901	Delivered Orders - Obligations, Unpaid	С	Е												U						
1000	-	4901	Delivered Orders - Obligations, Unpaid	С	В												U						
1000	+	4902	Delivered Orders - Obligations, Paid	С	Е												U						
1000	+	4908	Authority Outlayed Not Yet Disbursed	С	Е												U						
1000	-	4908	Authority Outlayed Not Yet Disbursed Upward Adjustments of Prior-Year	С	В												U						
1000	+	4981	Delivered Orders - Obligations, Unpaid	С	Е												U						
1000	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	С	Е												U						
			DURCES AVAILABLE FOR OBLIG																			\longmapsto	
2140 L	nobli	gated b	alance carried forward, start of y	ear	ļ																	1	
2140	+	4122	Authority Adjusted for Interest on Public Debt Securities	D	В												U						
2140	+	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	В												U						
2140	-	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	С	В												U						
2140	-	4136	Contract Authority to be Liquidated by Trust Funds	С	В												U						
2140	+	4137	Transfers of Contract Authority	D	В												U						
2140	+	4139	Contract Authority Carried Forward	D	В												U						
2140	+	4149	Borrowing Authority Carried Forward	D	В												U						
2140	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	В												U						
2140	+	4171	Transfers - Current-Year Authority Receivable	D	В												U						
2140	-	4172	Transfers - Current-Year Authority Payable	С	В												U						

SUPPLEMENT

P&		ogran	USSGL Account	USSGL Account Attributes											FACTS II Supplied Attributes								
Fα			555GE ACCOUNT		Avail- Trans. Bor- BEA Year Dir.							Dir. Ad-									Fin		
Line	Line			Debit/	Beain	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	To	Def.	ability	ation	Fund	Acct
No.	Sign	No.	Title	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
2140	+	4201	Total Actual Resources - Collected	D	В					_							U	_		_			
2140	+	4221	Unfilled Customer Orders Without Advance	D	В				F/E								U						
2140	+	4222	Unfilled Customer Orders With Advance	D	В												U						
2140	+	4225	Appropriation Trust Fund Expenditure Transfers -	D	В												U						
2140	+	4251	Reimbursements and Other Income Earned - Receivable	D	В				F/E								U						
2140	+	4281	Actual Program Fund Subsidy Receivable	D	В												U						
2140	+	4283	Interest Receivable From Treasury	D	В												U						
2140	+	4285	Receivable From the Liquidating Fund	D	В												U						
2140	+	4286	Receivable From the Financing Fund	D	В												U						
2140	+	4287	Other Federal Receivables	D	В												U						
2140	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В												U						
2140	-	4394	Receipts Unavailable for Obligation Upon Collection	С	В												U						
2140	-	4397	Receipts and Appropriations Temporarily Precluded from Obligation	С	В												U						
2140	-	4398	Offsetting Collections Temporarily Precluded from Obligation	С	В												U						
2140	-	4801	Undelivered Orders - Obligations, Unpaid	С	В												U						
2140	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	В												U						
2140	-	4901	Delivered Orders - Obligations, Unpaid	С	В												U						
2140	-	4908	Authority Outlayed Not Yet Disbursed	С	В												U						
2200 N 2200	ew bu		uthority (gross) (+) ne is calculated. Equals sum of P&F	lines 40	200 +6-	ough 600	2 Alco o=:	role line 70	00					1									
ZZUU		rnis ili	ie is caiculateu. ⊏quais sum of P&F	inies 40	วบบ เทโ	ougii 696	z. AISO eqt	iais iifie 70	υυ.					1									
2210 R	esoui	ces av	ailable from recoveries of prior ye	ear oblic	gations	s (+)																	
2210	+	4871	Downward Adjustments of Prior- Year Unpaid Undelivered Orders - Obligations, Recoveries	D	Е	Ţ											U						
2210	+	4971	Downward Adjustments of Prior- Year Unpaid Delivered Orders - Obligations, Recoveries	D	E												U						
2221 U	nobli	gated b	alance transferred to other accou	ınts (-) [XX-XXX	[X																	
2221	-	4176	Allocation Transfers of Prior-Year Balances	С	E								##	####			U	Т					
2221	-	4190	Transfers - Prior-Year Balances	С	Е								##	####			U	T					
2222 11	nobli	nated h	alance transferred from other acc	Counte /	+) [vv	vvvv1																	
			Allocation Transfers of Prior-Year			~~~~]												_					$\overline{}$
2222	+	4176	Balances	D	E								##	####			U	F					
2222	+	4190	Transfers - Prior-Year Balances	D	Е								##	####			U	F			ļ		

		ogran	n and Financing (P&F) Sche	aule P	rior Y	ear Act	uai Colu												A OTO 11 6		44-114		
P8	t F		USSGL Account		ı	1				ount Attr		V	D:-	D:-	Α.Ι				ACTS II S	Supplied A		; 	Et.
Line	Line			Debit/	Regin	Auth.	Public	Avail- ability	Trans. Part-	Bor- rowing	BEA Cat.	Year of	Dir. Trans.	Dir. Trans.	Ad- vance	Fun-	TAFS	Transfer To	Def.	Avail- ability	Expir- ation	Fund	Fin Acct
No.	Sign	No.	Title	Credit		Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind.
			ligated balance transfer to unexpi				Law	TITLE	Hei	Source	IIIu.	DA	Agy.	ACCI.	гіау	CHOIT	Status	FIOIII	гіау	туре	riay	туре	IIIu.
2230 L	Apire	u unob	Balance Transfers - Extensions	leu acc	Journe (i'																	
2230	+	4191	of Availability Other Than	D	Е												U						
			Reappropriations	_																			
0000		4400	Transfer of Expired Expenditure	D	_																		
2230	+	4199	Transfers - Receivable	D	Е												U						
2240 C	apital	transf	er to general fund (-)																				
			Actual Capital Transfers to the																				
2240	-	4152	General Fund of the Treasury,	С	E												U						
			Prior-Year Balances																				
2260 P	ortior	applie	ed to repay debt (-)											ļ									
2260	-	4147	Actual Repayments of Debt, Prior-	С	E												U						
			Year Balances											1									
2270 5	alan-	o of a	thority to horrow withdrawn ()	-		<u> </u>			-					-									
2270 B	alaiic		thority to borrow withdrawn (-) Borrowing Authority Withdrawn	С	Е										1		U					 	
2210	-	4144	Borrowing Authority Withdrawn	C													U						
2275 B	lalanc	e of co	ntract authority withdrawn (-)																				
2275	-		Contract Authority Withdrawn	С	Е												U						
LLIO		1101	Contract / Canonity Williams														U						
2380 R	educt	ion pu	rsuant to P.L. 99-177 in unobligate	ed balar	nces (c	discretion	nary) (-)																
							3, (,																
2200		4202	Rescission - Prior-Year - Special	С	_		99-177				D					חרר	U						
2380	-	4383	and Trust TAFS Designated by	C	E		99-177				D					DEF	U						
			Treasury as "Available"																				
2380	-	4393	Rescission - Prior-Year	С	Е		99-177				D					DEF	U						
2385 R	educt	ion pu	rsuant to P.L. 99-177 in unobligat	ted bala	nces (mandato	ry) (-)																
			5 · · · 5 · · · 6 · · ·																				
2385	-	4383	Rescission - Prior-Year - Special	С	E	Р	99-177				M					DEF	U						
			and Trust TAFS Designated by Treasury as "Available"																				
2385		4202	Rescission - Prior-Year	С	Е	Р	99-177				М				-	DEF	U						
2365	-	4393	Resussion - Filot-Teal	C		F	99-111				IVI					DEF	U						
2390 T	otal b	udgeta	ry resources available for obliga	tion (+)																			
2390	<u> </u>		ne is calculated. Equals sum of P&F			ouah 238	5. when the	re are mult	iple entr	ies on line	es 2140	through	1 2385.										
						l gn = c c	,					an cag											
2395 T	otal n	ew obl	igations (-)																				
2395		This lin	ne is calculated. Same as P&F line	1000, wi	ith oppo	osite sign																	
2397 D	eficie																						
2397	-		Unapportioned Authority	С	Е												U		D				
2397	-	4510	Apportionments	С	Е			Α									U		D				
2397	_	4610	Allotments - Realized Resources	С	Е												U		D				
		10.10													ļ								
2397	-	4620	Unobligated Funds not Subject to	С	Е												U		D				
			Apportionment												_								
2397	-	4630	Funds Not Available for	С	Е												U		D				
2397			Commitment/Obligation Commitments	С	Е				-					-			U		D				
2397	-	4/00	Communicine	U													U		U				
2308 11	lnobli:	nated b	l palance expiring or withdrawn (-)		<u> </u>	1								1	 							1	
2398			Canceled Authority	С	Е	<u> </u>											U			Х	N		
2000		4000	Special and Trust Fund Refunds														0				- 11		
2398	_	4399	Temporarily Precluded from	С	Е												U				N		
		.500	Obligation		_																		
0057			Unapportioned Authority - Pending																		,,		
2398	-	4420	Rescission	С	E												U				Υ		
2398	-	4450	Unapportioned Authority	С	Е												U		Х		Υ		
2398	-		Apportionments	С	Е			Α									U		Х		Υ		

P&		ogran	n and Financing (P&F) Sche USSGL Account	aule P	rior i	ear Ac	tuai Coiu			ount Attr		1					ı		ACTO II O	Supplied /	44+ibtoo		
Po	_		J J J J J J J J J J J J J J J J J J J					Avail-	Trans.	Bor-	BEA	Voor	Dir.	Dir.	Ad-			Transfer	ACISIIS	Avail-	Expir-		Fin
Line	Line			Debit/	Regin	Auth.	Public	ability	Part-	rowing	Cat.	Year of	Trans.	Trans.	vance	Fun-	TAFS	To	Def.	ability	ation	Fund	Acct
No.	Sign		Title	Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind.
2398	-		Apportionments	C	E	1,500	Lun	S	1101	Course	iiid.	D/ (rigy.	71001.	1 lug	Ottori	U	110111	riug	1,700	Y	1,500	mu.
2398	_	4610	Allotments - Realized Resources	С	E												U		Х		Y		
			Unobligated Funds not Subject to																			\vdash	
2398	-	4620	Apportionment	С	E												U		Х		Υ	\sqcup	
2398	-	4630	Funds Not Available for Commitment/Obligation	С	E												U		Χ		Υ		
2398	-	4700	Commitments	С	Е												U		Χ		Υ		
2440 U	nobli	gated b	l palance carried forward, end of ye	ar																			
2440	+	4420	Unapportioned Authority - Pending	С	Е												U				N		
			Rescission Unapportioned Authority - OMB																			\vdash	
2440 2440	+	4430	Deferral Unapportioned Authority	С	E												U		V		N N	\vdash	
2440			Apportionments	С	E			Α	-								U		X		N	\vdash	
2440	+		Apportionments	C	E			S							1		U		^		N	\vdash	
	-		Allotments - Realized Resources					3															-
2440	+	4610		С	Е												U		Х		N		
2440	+	4620	Unobligated Funds not Subject to Apportionment	С	Е												U		X		N		
2440	+	4630	Funds Not Available for Commitment/Obligation	С	Е												U		Х		N		
2440	+	4700	Commitments	С	Е												U		Х		N		
		DUM EN																					
	Jnobli		balance returned to receipts																				
2441		This lir	ne is not required to be supported by	the US	SGL.																	<u> </u>	
		<u> </u>													ļ							1	
			HORITY (GROSS), DETAIL												ļ							1	
4000 A 4000		oriation		Б.	_	Р					D/E				1		- 11					4/0/4	
4000	+		Debt Liquidation Appropriations Liquidation of Deficiency -	D	Е	P P			-		D/E			-	1		U					1/3/4	
4000	+	4112	Appropriations	D	E						D/E						U					1/3/4	
4000	+		Loan Subsidy Appropriation Loan Administrative Expense	D	Е	Р					D/E						U					1/3/4	
4000	+	4117	Appropriation	D	Е	Р					D/E						U					1/3/4	
4000	+	4118	Reestimated Loan Subsidy Appropriation	D	E						D						U					1/3/4	
4000	+	4119	Other Appropriations Realized	D	Е	Р					D/E				Х		U					1/3/4	
4000	+	4138	Appropriation to Liquidate Contract Authority	D	Е						D						U					1/3/4	
4000	+	4391	Adjustments To Indefinite No-Year	D	Е						D						U					1/3/4	
-			Authority						1					-								\vdash	
4020 A	nnror	oriation	 (special fund) (+)	1	-	1			1					1	 							\vdash	
4020 A	+	4114	Appropriated Trust or Special	D	Е	Р					D						U					2	
			Fund Receipts Appropriation to Liquidate	D		 																	
4020	+	4138	Contract Authority Rescinded Amounts Appropriated	ט	Е						D						U					2	
			in Special and Trust TAFS																				
4020	-	4384	Designated by Treasury as	С	E	Р					D						U					2	
			"Available"																				
			Rescinded Amounts Appropriated	l					1					1	1								
		l	in Special and Trust TAFS	_	_	_																	
4020	+	4384	Designated by Treasury as	С	В	Р					D						U					2	
			"Available"																				
4020	-	4394	Receipts Unavailable for Obligation Upon Collection	С	Е						D						U					2	
-		4394	Receipts Unavailable for	С	В						D						U					2	
4020	+	4394	Obligation Upon Collection	C	В						D						J						

P&		ogran	USSGL Account	uule F	1101 1	eai ACI	uai OUIUI			ount Attr		1						F	ACTS II S	Supplied A	Attributes		
<u>`</u>			5000L Account					Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer	A010113	Avail-	Expir-		Fin
Line No.	Line Sign		Title	Debit/ Credit	Begin End	Auth. Type	Public Law	ability Time	Part- ner	rowing Source	Cat.	of BA	Trans. Agy.	Trans. Acct.	vance Flag	Fun- ction	TAFS Status	To From	Def. Flag	ability Type	ation Flag	Fund Type	Acct Ind.
4026 A	pprop		(trust fund) (+)																				
4026	+	4114	Appropriated Trust or Special Fund Receipts	D	Е	Р					D						U					7/8	
4026	+	4123	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded	D	E	Р					D						U					7/8	
4026	-	4124	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable - Rescinded	С	E						D						U					7/8	
4026	+	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	Е						D						U					7/8	
4026	-	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	В						D						U					7/8	
4026	-	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	С	E						D						U					7/8	
4026	+	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	С	В						D						C					7/8	
4026	+		Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers In	D	E						D						U					7/8	
4026	-	4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers Out	С	Е						D						U					7/8	
4026	+	4138	Appropriation to Liquidate Contract Authority	D	Е						D						U					7/8	
4026	1	1201	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	E	Р					D						U					7/8	
4026	+	1201	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	Р					D						U					7/8	
4026	-	4394	Receipts Unavailable for Obligation Upon Collection	С	Е						D						U					7/8	
4026	+	4394	Receipts Unavailable for Obligation Upon Collection	С	В						D						U					7/8	
4028 A	ppror	oriation	available from subsequent year	(+)																			
4028	+		Other Appropriations Realized	D	Е	Р					D				F		U						
4029 A	pprop	oriation	available in prior year (-)																				
4029	-		Other Appropriations Realized	D	Е	Р					D				Р		U						
4035 A	pprop	oriation	permanently reduced (-)																				
4035	-	4392	Rescission - New Budget Authority	С	Е	Р					D						U					1,3,4	
4035	-		Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	Е	Р					D						U					1,3,4	
4000 /																							
	nobli		alance permanently reduced (-)	-		B/D/P/																	
4036	-	4393	Rescission - Prior-Year	С	Е	R/S					D						U						

P8		ogran	USSGL Account	aule P	rior i	ear Aci	uai Colu			ount Attr		}							ACTE II S	Supplied A	ttributos		
F-6	u-		USSGE ACCOUNT					Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer	ACIOIIS	Avail-	Expir-		Fin
Line	Line	No.	Title	Debit/ Credit		Auth. Type	Public Law	ability Time	Part- ner	rowing Source	Cat.	of BA	Trans. Agy.	Trans.	vance Flag	Fun- ction	TAFS Status	To From	Def. Flag	ability Type	ation Flag	Fund Type	Acct Ind.
No. 4037 A	Sign	niation	temporarily reduced (-)	Credit	Ellu	Type	Law	Tille	Hei	Source	IIIu.	DA	Agy.	Acci.	гіау	CHOIT	Status	FIUIII	гіау	туре	riay	туре	IIIu.
4037	-	4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"	С	E	Р					D						U						
4037	-	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	С	Е	Р					D						U						
4037	-	4392	Rescission - New Budget Authority	С	Е	Р					D						U					2,7,8	
4037	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	E	Р					D						U					2,7,8	
4020 I	lnobli	antod k	palance temporarily reduced (-)																			-	
4036 C	IIODII	yateu t																					
4038	-	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	С	E	Р					D						U						
4047.5	ortion	annlia	od to repoy debt ()																				
4047 F	-	4146	Actual Repayments of Debt, Current-Year Authority	С	E	Р					D						U						
4048 F	ortion	applie	l ed to liquidate deficiencies (-)																				
4048	-	4112	Liquidation of Deficiency - Appropriations	D	E						D						U						
	ortion	applie	ed to liquidate contract authority (Contract Authority Liquidated		_	_																	
4049 4049	-	4135	Contract Authority to be Liquidated	С	E E	Р					D D						U						
4049	+	4136	by Trust Funds Contract Authority to be Liquidated	С	В						D						U						
			by Trust Funds																				
4050 F	ortion	of app	propriation to liquidate contract a	uthority	(-)																		
4050	-	4130	Appropriation to Liquidate Contract Authority Withdrawn	С	Е												U						
40E2 E	ortion	cubet	ituted for borrowing authority (-)																				
4053	-		Substitution of Borrowing Authority	С	Е	Р					D						U						
4100 T	ransf	erred to	other accounts (-) [xx-xxxx]																•				
4100	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	С	Е						D		##	####			U	Т					
4100	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	С	В						D		##	####			U	Т					
4100	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	С	Е						D		##	####			J	Т					
4100	-	4168	Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded	С	E						D		##	####			U	Т					
4100	-	4170	Transfers - Current Year Authority	С	Е	Р					D		##	####			U	Т					

P&		ogran	USSGL Account	aule P	rior i	ear Act	uai Coiu			ount Attr		<u> </u>							ACTO II C	Supplied /	\ 44 =		
Po			USSGL ACCOUNT					Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer	ACISHS	Supplied A Avail-	Expir-		Fin
Line	Line			Debit/	Regin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	To	Def.	ability	ation	Fund	Acct
No.	Sign	No.	Title	Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind.
	Oigii		Transfers - Current-Year Authority			.,,,,	Latt			000.00		5, (1.09	00			9	.,,,,	9	.,,,,	
4100	-	4172	Payable	С	E						D		##	####			U	Т					
4100	+	4172	Transfers - Current-Year Authority	С	В						D		##	####			U	Т					
4100	-	4172	Payable	C	Ь						D		##	*****			O	'					
4100	_	4173	Non-Allocation Transfers of	С	Е						D		##	####			U	Т					
-			Invested Balances - Transferred Allocation Transfers of Current-																				
4100		1175	Year Authority for Non-Invested	С	Е	P					D		##	####			U	т					
4100	_	4173	Accounts		_	'							777	******			J	'					
			7.100041.10																				
4200 T	ransf	erred fi	om other accounts (+) [xx-xxxx]																				
			Allocations of Realized Authority -																				
4200	+	4166	To Be Transferred From Invested	D	E						D		##	####			U	F					
			Balances																				
4200		1166	Allocations of Realized Authority - To Be Transferred From Invested	D	В						D		##	####			U	F					
4200	_	4100	Balances										777	******			J	'					
			Allocations of Realized Authority -																				
4200	+	4167	Transferred From Invested	D	E						D		##	####			U	F					
			Balances																				
			Allocations of Realized Authority -																				
4200	+	4168	Not To Be Transferred From	D	Е						D		##	####			U	F					
			Invested Balances - Rescinded																				
4200	+	4170	Transfers - Current Year Authority	D	Е	Р					D		##	####			U	F					
			Transfers - Current-Year Authority			'																	
4200	+	4171	Receivable	D	E						D		##	####			U	F					
4200		4171	Transfers - Current-Year Authority	D	В						D		##	####			U	F					
4200	_	4171	Receivable		ь						В		##	******			U	Г					
4200	+	4173	Non-Allocation Transfers of	D	Е						D		##	####			U	F					
			Invested Balances - Transferred Allocation Transfers of Current-																				
4200	+	4175	Year Authority for Non-Invested	D	Е	Р					D		##	####			U	F					
4200	•	4175	Accounts		_	l '							""	*******			J						
4300 A	ppro		(total discretionary) (+)																				
4300		This lir	ne is calculated. Equals sum of P&F	lines 40	000 thr	ough 420	0.																
	L		(1)																				
4700 A	uthor	ity to b	Ourront Voor Borrowing Authority																				
4700	+	4141	Current-Year Borrowing Authority Realized	D	E						D						U						
4700	-	4143	Reductions of Borrowing Authority	С	Е						D			 	1		U					1	
4735 A	uthor	ity to b	orrow permanently reduced (+)																				
4735	_	4392	Rescission - New Budget Authority	С	Е	В					D]			U						
			Authority Dames a settle Heavy 9 11																				
4735		4200	Authority Permanently Unavailable for Obligation Pursuant to Public	С	Е	В					D						U						
+135	-	4090	Law								ر ا						J						
			Lun											 	1							1	
4790 A	uthor	ity to b	orrow (total discretionary) (+)																				
4790			ne is calculated. Equals sum of P&F	lines 47	700 thr	ough 473	5.																
4900 C	ontra	ct auth	ority (+)																				
4900	+	4131	Current-Year Contract Authority	D	Е						D						U						
			Realized Reductions of Contract Authority	_					1		_			-	1								
4900	-	4133	reductions of Contract Authority	С	Е						D						U						
4035.0	ontra	ot out	ouity normananthy radius d ()		-				1														
	ontra		ority permanently reduced (-) Rescission - New Budget Authority		-				1														
4935	-	4392	INCOURSION - INCW DUUGEL AUTHORITY	С	E	С					D						U						
			l										l							l	l		

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	Line Sign	No.	Title	Debit/ Credit		Auth. Type	Public Law	ability Time	Part- ner	rowing Source	Cat.	of BA	Trans.	Trans.	vance Flag	Fun- ction	TAFS Status	To From	Def. Flag	ability Type	ation Flag	Fund Type	Acct Ind.
4935	- -		Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	E	С					D		3).		9		U		9	1) -		.,,,,,	
	nobli		alance permanently reduced (-)	С	_	_					D						U						
4936	-	4393	Rescission - Prior-Year	C	Е	С					U						U						
4945 P	ortion	preclu	ided from obligation (limitation or	n obliga	tions)	(-)																	
4945	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	С	Ш	С					D						U						
4945	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	С	В	С					D						U						
4990 C	ontra	ct auth	ority (total discretionary) (+)																				
4990		This lin	e is calculated. Equals sum of P&F	lines 49	900 thre	ough 494	5													<u> </u>			
5000 R 5000		opriati	on (+) Reappropriations	D	Е						D						U			1			
3000	_	4150	Кеарргорнацонѕ								D						U					+	
5035 R	eappi		on permanently reduced (-)																				
5035	-	4392		С	E	R					D						U						
5035	-		Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	E	R					D						U						
5300 R	Panni	onriati	on (total discretionary) (+)																				
5300 1	саррі	This lin	e is calculated. Equals sum of P&F	lines 50	000 thre	ouah 503	5.																
							-																
			opriation (+)		_																		
5500 5500	+	4111	Debt Liquidation Appropriations Loan Subsidy Appropriation	D D	E	D D					D D						U					1/3/4	
5500	+	4117	Loan Administrative Expense Appropriation	D	E	D					D						U					1/3/4	
5500	+	4119	Other Appropriations Realized	D	Е	D					D						U					1/3/4	
5520 A 5520	dvand +		opriation (special fund) (+) Appropriations Trust or Special Fund Receipts	D	Е	D					D						U					2	
5520	1	1201	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	Е	D					D						U					2	
5520	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	D					D						U					2	
EEOC A	dvon		anniation (tweat freed) (+)																				
5526 A	+	4114	opriation (trust fund) (+) Appropriations Trust or Special Fund Receipts	D	Е	D					D						U					7/8	
5526	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	E	D					D						U					7/8	
5526	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	D					D						U					7/8	

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No.	Sign	No.	Title	Credit		Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Туре	Ind.
5535 A	dvand	се аррі	opriation permanently reduced (-																				
5535	-	4392	Rescission - New Budget Authority	C	Е	D					D						U						
5535	1	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	E	D					D						U						
A																							
5537 A	dvand	ce appi	ropriation temporarily reduced (-) Rescission - New Budget Authority																				
5537	-	4382	- Special and Trust TAFS Designated by Treasury as "Available"	С	E	D					D						U						
5537	-	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	С	E	D					D						U						
5500 A	4													ļ									
5590 A 5590	uvano		ropriation (total discretionary) (+) ne is calculated. Equals sum of P&F		1 500 thr	ough 553	7							-									
5590		11113 111	Lquais sum or r &r	111163 3	1	ough 555	7.																
6000 A	pprop	riation	(+)																				
6000	+	4111	Debt Liquidation Appropriations	D	Е	Р					М						U					1/3/4	
6000	+	4112	Liquidation of Deficiency - Appropriations	D	Е						М						J					1/3/4	
6000	+	4115	Loan Subsidy Appropriation	D	Е	Р					М						U					1/3/4	
6000	+	4117	Loan Administrative Expense Appropriation	D	Е	Р					М						U					1/3/4	
6000	+	4118	Reestimated Loan Subsidy Appropriation	D	Е						М						U					1/3/4	
6000	+	4119	Other Appropriations Realized	D	Е	Р					M						U					1/3/4	
6000	+	4122	Authority Adjusted for Interest on Public Debt Securities	D	Е												U					1	
6000	-	4122	Authority Adjusted for Interest on Public Debt Securities	D	В												U					1	
6000	+	4125	Loan Modification Adjustment Transfer Appropriation	D	Е						М						U					1/3/4	
6000	+	4138	Appropriation to Liquidate Contract Authority Adjustments To Indefinite No-Year	D	Е						М						U					1/3/4	
6000	+	4391	Authority	D	Е						М						U					1/3/4	
6020 A	ppror	riation	(special fund) (+)	l																			
6020	+	4114	Appropriated Trust or Special Fund Receipts	D	Е	Р					М						U					2	
6020	+	4138	Appropriation to Liquidate Contract Authority	D	Е						М						U					2	
6020	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	Е	Р					М						U					2	
6020	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	Р					М						U					2	
6020	-	4394	Receipts Unavailable for Obligation Upon Collection	С	Е		-				М		_				U			_	_	2	
6020	+	4394	Receipts Unavailable for Obligation Upon Collection	С	В						М						U					2	

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No.	Sign	No.	Title	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
6026 A 6026	pprop +	4114	(trust fund) (+) Appropriated Trust or Special	D	Е	Р					М						U					7/8	
			Fund Receipts Amounts Appropriated From																				
6026	+	4123	Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded	D	E	Р					М						U					7/8	
6026	,	4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Payable - Rescinded	С	E						М						U					7/8	
6026	+	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Receivable	D	E						М						U					7/8	
6026	-	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Receivable	D	В						М						U					7/8	
6026	-	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Payable	С	E						M						U					7/8	
6026	+	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Payable	С	В						М						U					7/8	
6026	+	4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Transfers In	D	E						М						U					7/8	
6026	1	4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Transfers Out	С	E						М						J					7/8	
6026	+	4138	Appropriation to Liquidate Contract Authority	D	Е						М						U					7/8	
6026	1	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	E	Р					М						U					7/8	
6026	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	Р					М						U					7/8	
6026	1	4394	Receipts Unavailable for Obligation Upon Collection	С	Е						М						U					7/8	
6026	+	4394	Receipts Unavailable for Obligation Upon Collection	С	В						М						U					7/8	
6028 A	pprop	riation	l (unavailable balances) (+)																				
6028	+	4157	Authority Made Available From Receipt or Appropriation Balance Previously Precluded From Obligation	D	Е						М						U						
0005 1																							
6035 A 6035	pprop	4392	permanently reduced (-) Rescission - New Budget Authority	С	Е	Р					М						U					1,3,4	
6035	-		Authority Permanently Unavailable for Obligation Pursuant to Public	С	E	P					М						U					1,3,4	
			Law																				
6036 11	nobli	gated h	palance permanently reduced (-)																				
6036	-		Rescission - Prior-Year	С	Е	B/D/P/ R/S					М						U						
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го			USSGE ACCOUNT					Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer	ACISIIS	Avail-	Expir-	, 	Fin
Line	Line			Debit/	Regin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	To	Def.	ability	ation	Fund	Acct
No.	Sign	No.	Title	Credit		Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Туре	Ind.
6037 A	pprop	riation	temporarily reduced (-)			71-							- 57		- 3				- 0	71	- 5	71	
			Rescission - New Budget Authority																				
6037	-	4382	- Special and Trust TAFS Designated by Treasury as "Available"	С	Е	Р					М						U						
6037		4386	Authority Permanently Unavailable for Obligation Pursuant to Public	С	E	Р					М						U						
			Law - Special and Trust TAFS Designated by Treasury as "Available" Rescission - New Budget Authority																				
6037	-	4392	-	C	Е	Р					М						U					2,7,8	
6037	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	Е	Р					М						U					2,7,8	
C020 I	l																						
6038 U	nobli	gated b	palance temporarily reduced (-)			-																	
6038	-	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	С	Е	Р					М						U						
6045 P	ortior	preclu	uded from obligation (-)																				
6045	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	С	Е	Р					М						U						
6045	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	С	В	Р					М						U						
6047 P	ortior	applie	ed to repay debt (-)																				
6047	-	4146	Actual Repayments of Debt, Current-Year Authority	С	Е	Р					М						U						
6048 P	ortion	applie	ed to liquidate deficiencies (-)																				
6048	-		Liquidation of Deficiency - Appropriations	D	Е						М						U						
	ortior		ed to liquidate contract authority (ļ	<u> </u>								
6049	-	4135	Contract Authority Liquidated	С	Е	Р					М				ļ		U						
6049	-	4136	Contract Authority to be Liquidated by Trust Funds	С	Е						М						U						
6049	+	4136	Contract Authority to be Liquidated by Trust Funds	С	В						М						U						
6053 P	ortion	subst	ituted for borrowing authority (-)	_																			
6053	-	4140	Substitution of Borrowing Authority	С	Е	Р					М						U						
	يِـــا	L.,.		!	ļ										ļ								
6100 T	ransf	erred to	o other accounts (-) [xx-xxxx]		<u> </u>									ļ	<u> </u>								
6100	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	С	E						М		##	####			U	Т					
6100	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	С	В						М		##	####			U	Т					
6100	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	С	E						М		##	####			U	Т					
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6100	-	4168	Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded	С	E	,					М		##	####			U	Т					
6100	_	4170	Transfers - Current-Year Authority	С	Е	P					М		##	####			U	Т				+	
6100	-	4172	Transfers - Current-Year Authority Payable	С	E						М		##	####			U	Т					
6100	+	4172	Transfers - Current-Year Authority Payable	С	В						М		##	####			U	Т					
6100	-	4173	Non-Allocation Transfers of Invested Balances - Transferred	С	Е						М		##	####			U	Т					
6100	-	4175	Allocation Transfers of Current- Year Authority for Non-Invested Accounts	С	Е	Р					М		##	####			U	Т					
6200 T	rancfe	orrod fr	om other accounts (+) [xx-xxxx]																				
6200	+		Allocations of Realized Authority - To Be Transferred From Invested Balances	D	Е						М		##	####			U	F					
6200	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	В						М		##	####			U	F					
6200	+	4167	Allocations of Realized Authority - Transferred From Invested Balances	D	E						М		##	####			U	F					
6200	+	4168	Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded	D	E						М		##	####			U	F					
6200	+	4170	Transfers - Current-Year Authority	D	Е	Р					М		##	####			U	F					
6200	+	4171	Transfers - Current-Year Authority Receivable	D	E						М		##	####			U	F					
6200	-	4171	Transfers - Current-Year Authority Receivable Non-Allocation Transfers of	D	В						М		##	####			U	F					
6200	+	4173	Invested Balances - Transferred Allocation Transfers of Current-	D	E						М		##	####			U	F					
6200	+	4175	Year Authority for Non-Invested Accounts	D	E	Р					М		##	####			U	F					
GOEN A	nnror	riation	(total mandatory) (+)																			-	
6250 A	pprop		ne is calculated. Equals sum of P&F	lines 60	000 thr	ouah 620	0.																
						l sugniture																	
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6300	+	4150	Reappropriations	D	E						М						U					-	
6335 R	eappi	ropriati	on permanently reduced (-)																				
6335	-	4392	Rescission - New Budget Authority	C	Е	R					М						U						
6335	-		Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	Е	R					М						U						
6390 R	eappi	ropriati	on (total mandatory) (+)																			++	
6390	ام		ne is calculated. Equals sum of P&F	lines 63	300 thr	ough 633	5.																
0566	L																					igsquare	
6500 A 6500	dvand +		opriation (+) Debt Liquidation Appropriations	D	Е	D					N.A						U					1/3/4	
6500	+		Loan Subsidy Appropriation	D	E	D					M M						U					1/3/4	
6500	+	4117	Loan Administrative Expense Appropriation	D	E	D					M						U					1/3/4	
6500 6526 A	+		Other Appropriations Realized	D	Е	D					М						U					1/3/4	
დე∠6 A	uvano	e appr	opriation (trust tund) (+)																				

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Lina	Lina			Dobit!	Dooi-	Auth	Dublia	Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-	E	TAFS	Transfer	Def	Avail-	Expir-	Eund	Fin Acet
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No.	Sign	No.	Title Appropriations Trust or Special	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Туре	Ind.
6526	+	4114	Fund Receipts	D	E	D					M						U					7/8	
			Rescinded Amounts Appropriated																				
6526	-	4384	in Special and Trust TAFS	С	E	D					M						U					7/8	
			Designated by Treasury as																				
			"Available"												<u> </u>								
			Rescinded Amounts Appropriated																				
6526	+	4384	in Special and Trust TAFS Designated by Treasury as	С	В	D					М						U					7/8	
			"Available"																				
			Available												<u> </u>								
CEOE A	d		opriation permanently reduced (-												<u> </u>								
6535 A	avand		Rescission - New Budget Authority)																			
6535	-	4392	Rescission - New Budget Authority	С	E	D					M						U						
			Authority Permanently Unavailable												<u> </u>								
0505		4000		_	_																		
6535	-	4396	for Obligation Pursuant to Public	С	E	D					М						U						
			Law												<u> </u>								
0507.4														ļ	1								
6537 A	avano	ce app	ropriation temporarily reduced (-)											ļ	1								
			Rescission - New Budget Authority																				
6537	-	4382	- Special and Trust TAFS	С	E	D					М						U						
			Designated by Treasury as																				
			"Available"																				
			Authority Permanently Unavailable																				
			for Obligation Pursuant to Public																				
6537	-	4386	Law - Special and Trust TAFS	С	E	D					M						U						
			Designated by Treasury as																				
			"Available"																				
6590 A	dvand		ropriation (total mandatory) (+)																				
6590		This lir	ne is calculated. Equals sum of P&F	lines 6	500 th	rough 653	37.																
6610 C	ontra	ct auth	ority (+)																				
6610	+	4131	Current-Year Contract Authority	D	Е						М						U						
0010		1101	Realized		_																		
6610	_	4133	Reductions of Contract Authority	С	Е						М						U						
0010		1100			_						.,,,						Ů						
6635 C	ontra	ct auth	ority permanently reduced (-)																				
6635	_	4392	Rescission - New Budget Authority	С	Е	С					М						U						
0000		1002				Ů					.,,,												
			Authority Permanently Unavailable			l		1					1		1					1	1		
6635	-	4396	for Obligation Pursuant to Public	С	E	С		1			М		1		1		U			1	1		
			Law												<u> </u>								
					<u> </u>									1	!								
	ransfe		o other accounts (-) [xx-xxxx]								ļ				ļ								
6661	-		Transfers of Contract Authority	С	Е	<u> </u>					М		##	####	<u> </u>		U	T				ļļ	
6661	+	4137	Transfers of Contract Authority	С	В			1			M		##	####	1		U	Т		1	1		
6662 T	ransfe	erred fi	om other accounts (+) [xx-xxxx]												Ì								
6662			Transfers of Contract Authority	D	Е	Ì					М		##	####			U	F					
6662			Transfers of Contract Authority	D	В	1	1	 	1		M		##	####	1		U	F		1	1		
0002	<u> </u>	413/	Transiers of Contract Authority	U	Ь	1			1		IVI		##	******	1		J	r			-		
0000		-4 4*	author (tatal manual-t		-	1			1		-		-	-	1					-	-		
	ontra	ct auth	ority (total mandatory) (+)	<u> </u>	240 ::	L	<u></u>		ļ		<u> </u>				<u> </u>	ļ							
6690		This lir	ne is calculated. Equals sum of P&F	lines 6	610 thr	ough 666	2.		1		 				 								
	ليبا				<u> </u>	1					ļ			1	ļ								
6710 A	uthor	_	orrow (+)											1	!								
6710	+	4141	Current-Year Borrowing Authority	D	Е	l	1	1		P/T	М		1		1		U			1	1		
			Realized												ļ								
6710	لـــا		Reductions of Borrowing Authority	С	Е					P/T	М			1	!		U						
6716 A	uthor	ity to b	orrow (12 U.S.C. 2281-96) (+)		<u> </u>]							<u> </u>			

P8		ogran	USSGL Account	uule P	rior t	ear Act	uai Colu			ount Attr		9							- A O T O II (
P6	r		USSGL Account					Avail-	Trans.	Bor-	BEA	Voor	Dir.	Dir.	Ad-			Transfer	ACISIIS	Avail-		; 	Fin
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	ability Time	Part- ner	rowing Source	Cat.	Year of BA	Dir. Trans. Agy.	Trans.	vance Flag	Fun- ction	TAFS Status	To From	Def. Flag	ability Type	Expir- ation Flag	Fund Type	Acct Ind.
6716	+	4141	Current-Year Borrowing Authority Realized	D	Е					F	М		0,				U		J	,	J		
6716	-	4143	Reductions of Borrowing Authority	С	Е					F	М						U						
6735 A	uthor	ity to b	orrow permanently rescinded (-)																				
6735	-	4392	Rescission - New Budget Authority	С	Е	В					М						U						
6735	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	E	В					М						U						
6790 A 6790	uthor		orrow (total mandatory) (+) ne is calculated. Equals sum of P&F	lines 6	710 thr	ough 672	-																
0790		11115 111	le is calculated. Equals sum of FAF	illes of	7 10 1111	ough 673	J.																
6800 S	pend	ing Aut	hority from offsetting collections	(cash) ((+)																		$\neg \neg$
6800	+	4212	Liquidation of Deficiency - Offsetting Collections	D	E						D						U						
6800	+	4222	Unfilled Customer Orders With Advance	D	Е						D						U						
6800	-	4222	Unfilled Customer Orders With Advance	D	В						D						U						
6800	+	4252	Reimbursements and Other Income Earned - Collected	D	Е						D						U						
6800	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	E						D						U						
6800	+	4260	Actual Collections of "governmental-type" Fees Actual Collections of Business-	D	Е						D						U						
6800	+	4261	Type Fees Actual Collections of Business- Type Fees Actual Collections of Loan	D	Е						D						U						
6800	+	4262	Principal Actual Collections of Loan Actual Collections of Loan Interest	D	Е						D						U						
6800 6800	+	4263	Actual Collections of Rent	D D	E						D D						U						
	Т.		Actual Collections From Sale of																				
6800	+	4265	Foreclosed Property Other Actual Business-Type	D	E						D						U						
6800	+	4266	Collections from Non-Federal Sources	D	Е						D						U						
6800	+	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	Е						D						U						
6800	+	4271	Actual Program Fund Subsidy Collected	D	Е						D						U						
6800	+	4273	Interest Collected From Treasury	D	Е						D						U						
6800	+	4275	Actual Collections From Liquidating Fund	D	Е						D						U						
6800	+	4276	Actual Collections From Financing Fund	D	E						D						U						
6800	+	4277	Other Actual Collections - Federal Downward Adjustments of PY	D	Е						D						U			-			
6800	+	4872	Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E						D						U						
6800	+	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E						D						U						

		ogran	USSGL Account	USSGL Account Attributes									FACTS II Supplied Attributes										
P8	it.		USSGL Account			1													ACISIIS			; 	
1 :	1 :			Dabit/	Dania	A 4 la	Dublia	Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-	F	TAFC	Transfer	D-f	Avail-	Expir-	F	Fin
Line	Line	NI-	Title	Debit/ Credit			Public Law	ability Time	Part-	rowing	Cat.	of BA	Trans.	Trans.	vance Flag		TAFS Status	To	Def. Flag	ability	ation	Fund Type	Acct
No.	Sign	No.	Title collected customer payments from					Time	ner	Source	Ind.	DA	Agy.	Acct.	riag	ction	Status	From	riay	Туре	Flag	туре	Ind.
6810	+	4221	Unfilled Customer Orders Without Advance	D	E E	rces (uni	expired)		F/E		D						U						
6810	-	4221	Unfilled Customer Orders Without Advance	D	В				F/E		D						U						
6810	+	4225	Appropriation Trust Fund Expenditure Transfers -	D	Е						D						U						
6810	-	4225	Appropriation Trust Fund Expenditure Transfers -	D	В						D						U						
6810	+	4251	Reimbursements and Other Income Earned - Receivable	D	Е				F/E		D						U						
6810	-	4251	Reimbursements and Other Income Earned - Receivable	D	В				F/E		D						U						
6810	+	4281	Actual Program Fund Subsidy Receivable	D	Е						D						U						
6810	-	4281	Actual Program Fund Subsidy Receivable	D	В						D						U						
6810	+	4283	Interest Receivable From Treasury	D	Е						D						U						
6810	-	4283	Interest Receivable From Treasury	D	В						D						U						
6810	+	4285	Receivable From the Liquidating Fund	D	Е						D						U						
6810	-	4285	Receivable From the Liquidating Fund	D	В						D						U						
6810	+	4286	Receivable From the Financing Fund Receivable From the Financing	D	Е						D						U						
6810	-	4286	Fund	D	В						D						U						
6810	+	4287	Other Federal Receivables	D	Е						D						U						
6810	-	4287	Other Federal Receivables	D	В						D						Ü						
6826 F	rom c	ffsettir	ng collections (unavailable balanc	es) (+)																			
6826	+	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded	D	E	S					D						U						
6826	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	E						D						U						
6826	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	E	S					D						U						
6826	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	S					D						U						
6007.0	on!se	tuo:	or to general fund ()		-				1					1									
6827 C	apita	transf	er to general fund (-) Actual Capital Transfers to the						-					-									
6827	-	4151	General Fund of the Treasury, Current-Year Authority	С	Е						D						U						
6022 5	owt! -		d to liquidate deficiencies ()		 				1					1									
6833 F	-	4212	Liquidate deficiencies (-) Liquidation of Deficiency - Offsetting Collections	D	Е						D						U						
			a company of the comp																				
6837 F	ortion	tempo	prarily reduced (-)																				
6837	-	4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as	С	Е	S					D						U						
			"Available"																				

				edule Prior Year Actual Column for Fiscal 2004 Reporting USSGL Account Attributes FACTS II Supplied Attributes														1					
P8	P&F USSGL Account		USSGL Account	 								.,	D:			1	FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit		Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
6837	1	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	С	E	S					D						U						
6838 I	nobli	nated h	palance temporarily reduced (-)																				
6838	-	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	С	E	S					D						U						
6845 P	ortion	nrecli	l uded from obligation (limitation o	n obliga	tions)	(-)																	
6845	-	4398	Offsetting Collections Temporarily	C	E						D						U						
6845	+	4398	Precluded from Obligation Offsetting Collections Temporarily Precluded from Obligation	С	В						D						U						
			Treoladed from Obligation																				
6847 P	ortior	applie	ed to repay debt (-)																				
6847	-	4146	Actual Repayments of Debt, Current-Year Authority	С	Е	S					D						U						
6849 P	ortior	applie	ed to liquidate contract authority ((-)																			
6849	-		Contract Authority Liquidated	С	Е	S					D						U						
COE2 D	ortio:	abat	ituted for borrowing authority (-)																				
6853 F	-	4140	Substitution of Borrowing Authority	D	Е	S					D						U						
	Ĺ,	L.,																					
6861 I	ranst		other accounts (-) [xx-xxxx] Transfers - Current Year Authority	С	Е	S					D		##	####			U	Т					
6861	-	4175	Allocation Transfers of Current	С	E	S					D		##	####			U	T					
			Year Authority																				
6862 T	ransf	erred fr	om other accounts (+) [xx-xxxx]																				
6862 6862	+		Transfers - Current Year Authority Allocation Transfers of Current- Year Authority for Non-Invested	D D	E	S					D D		##	####			U	F					
0802	_	4175	Accounts			3					D		##	*****			U	Г					
6890 9	nendi	na aut	hority from offsetting collections	(total di	iscrati.	nary) (±																	
6890	Penal	This lin	ne is calculated. Equals sum of P&F	lines 68	800 thr	ough 686	2.																
			·																				
6900 S 6900	pendi +		hority from offsetting collections Liquidation of Deficiency -	(cash) ((+) E						М						U						
6900	+	4222	Offsetting Collections Unfilled Customer Orders With	D	E						M						U						
6900	-	4222	Advance Unfilled Customer Orders With	D	В						М						U						
6900	+	4252	Advance Reimbursements and Other Income Earned - Collected	D	Е						М						U						
6900	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	Е						М						U						
6900	+	4260	Actual Collections of "governmental-type" Fees	D	Е						М						U						
6900	+	4261	Actual Collections of Business- Type Fees	D	Е						М						U						
6900	+	4262	Actual Collections of Loan Principal	D	Е						М						U						

		ogran	n and Financing (P&F) Sche	dule P	rior Y	ear Act	ual Colu]											
P&	F		USSGL Account							ount Attr		V	Di-	Di-	A .1				ACTS II S	Supplied A		; 	Et.
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
6900	+	4263	Actual Collections of Loan Interest	D	Е	71			_		М		<u> </u>				U			71		71.	
6900	+	4264	Actual Collections of Rent	D	Е						М						U						
6900	+	4265	Actual Collections From Sale of Foreclosed Property	D	Е						М						U						
6900	+	4266	Other Actual Business-Type Collections from Non-Federal Sources	D	Е						М						U						
6900	+	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	D	Е						М						U						
6900	+	4271	Actual Program Fund Subsidy Collected	D	Е						М						U						
6900	+	4273	Interest Collected From Treasury	D	Е						М						U						
6900	+	4275	Actual Collections From Liquidating Fund	D	Е						М						U						
6900	+	4276	Actual Collections From Financing Fund	D	E						М						U						
6900	+	4277		D	Е						М						U						
6900	+	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	Е						М						U						
6900	+	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	Е						М						U						
6910 (`hanc	o in un	collected customer payments fro	m Fodo	ral cou	ircoe (iin	ovnirod)																
6910	+	4221	Unfilled Customer Orders Without Advance	D D	E	irces (un	expireu)		F/E		М						U						
6910	-	4221	Unfilled Customer Orders Without Advance	D	В				F/E		М						U						
6910	+	4225	Appropriation Trust Fund Expenditure Transfers -	D	Е						М						U						
6910	-	4225	Appropriation Trust Fund Expenditure Transfers -	D	В						М						U						
6910	+	4251	Reimbursements and Other Income Earned - Receivable	D	Е				F/E		М						U						
6910	-	4251	Reimbursements and Other Income Earned - Receivable	D	В				F/E		М						U						
6910	+	4281	Actual Program Fund Subsidy Receivable Actual Program Fund Subsidy	D	E						М						U						
6910 6910	+	4281 4283	Receivable Interest Receivable From Treasury	D D	B						M M						U						
6910	-	4283	Interest Receivable From Treasury	D	В						M						U						-
6910	+	4285	Receivable From the Liquidating Fund	D	E						М						U						
6910	-	4285	Receivable From the Liquidating Fund	D	В						М						U						
6910	+	4286	Receivable From the Financing Fund	D	Е						М						U						_
6910	-	4286	Receivable From the Financing Fund	D	В						М						U						
6910	+	4287	Other Federal Receivables	D	Е						M			-	ļ		U						
6910	-	428/	Other Federal Receivables	D	В	1			1		М			1	1	1	U			<u> </u>	l	1	

		ogran	n and Financing (P&F) Sche	aule P	rior Y	ear Act	uai Colu)				1	1	_	·		44		
P8	kF		USSGL Account			ı				ount Attr		Vass	D:-	D:-	۸ ــا				ACTS II S	Supplied A		1	Fie
Line	Line			Debit/	Regin	Auth.	Public	Avail- ability	Trans. Part-	Bor- rowing	BEA Cat.	Year of	Dir. Trans.	Dir. Trans.	Ad- vance	Fun-	TAFS	Transfer To	Def.	Avail- ability	Expir- ation	Fund	Fin Acct
	Sign	No.	Title	Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Туре	Ind.
			ng collections (unavailable balanc	es) (+)																	,		
6926	+	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded	D	E	S					М						J						
6926	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	E						М						U						
6926	1	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	E	S					М						U						
6926	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	S					М						U						
C007.C		4																					
0927	apıtal	เกลเรา	er to general fund (-) Actual Capital Transfers to the																				
6927	-	4151	General Fund of the Treasury, Current-Year Authority	С	Е						М						U						
6933 E	Portion	annlie	ed to liquidate deficiencies (-)																				
	Citio		Liquidation of Deficiency -		-																		
6933	-	4212	Offsetting Collections	D	Е						М						U						
6937 F	ortion	tempo	prarily reduced (-) Rescission - New Budget Authority																				
6937	-	4382	- Special and Trust TAFS Designated by Treasury as "Available"	С	Е	S					М						U						
6937	-	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	С	Е	S					М						U						
6038 I	Inobli	natod k	palance temporarily reduced (-)																				
0936 C	Jilobil	galeu i	latance temporarily reduced (-)																				
6938	-	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	С	Е	S					М						U						
6945 F	Portion	prech	luded from obligation (limitation o	n oblica	tions\	(-)																	
6945	-	4398	Offsetting Collections Temporarily	C	E						М						U						
6945	+	4398	Precluded from Obligation Offsetting Collections Temporarily Precluded from Obligation	С	В						M						U						
			cc.acca nom Obligation																				
6947 F	ortion	applie	d to repay debt (-)																				
6947	-	4146	Actual Repayments of Debt, Current-Year Authority	С	Е	S					М						U						
6949 F	ortion	applie	l ed to liquidate contract authority (-)										-									
6949			Contract Authority Liquidated	С	Е	S					М						U						
6953 F	ortion		ituted for borrowing authority (-)																				
6953	-	4140	Substitution of Borrowing Authority	D	Е	S					М						U						

P&F					บรรเ	JL ACC	ount Attri	DUTES												
No. Sign No. Title	Debit/				A. (C.)				V	Di-	D:-	٨؞١				ACISIIS	Supplied A		1	Fin
No. Sign No. Title		Begin	Auth.	Public	Avail- ability	Trans. Part-	Bor- rowing	BEA Cat.	Year of	Dir. Trans.	Dir. Trans.	Ad- vance	Fun-	TAFS	Transfer To	Def.	Avail- ability	Expir- ation	Fund	Fin Acct
6961			Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
Allocation Transfer Year Authority for N	[xx-xxxx]																	Ť		•
6961		Е	S					М		##	####			U	Т					
Accounts Accounts Accounts		Е	s					М		##	####			U	т					
G962 Transferred from other accounts	ion-invested C	_	3					IVI		777	******			O	'					
6962																				
Hard Hard																				
173 Year Authority		Е	S					М		##	####			U	F					
This line is calculated. Eq.	of Current D	Е	S					М		##	####			U	F					
This line is calculated. Eq.	ng collections (total n	nandato	ory) (+)																	
Total new budget authority (gros 7000				2.																
This line is calculated. Equation																				
CHANGE IN OBLIGATED BALANCES 7240 Obligated balance, start of year 4221																				
7240 Obligated balance, start of year 7240 - 4221 Unfilled Customer of Advance 7240 - 4225 Appropriation Trust Expenditure Transf 7240 - 4251 Reimbursements a Income Earned - R 7240 - 4281 Actual Program Fureceivable 7240 - 4283 Interest Receivable 7240 - 4285 Receivable From the Fund 7240 - 4286 Fund 7240 - 4287 Other Federal Receivable From the Fund 7240 - 4287 Other Federal Receivable From the Fund 7240 - 4287 Undelivered Orders	uals sum of lines 4000	through	6990, exc	cluding subt	totals. Also	equals	line 2200).												
7240 Obligated balance, start of year 7240 - 4221 Unfilled Customer of Advance 7240 - 4225 Appropriation Trust Expenditure Transf 7240 - 4251 Reimbursements a Income Earned - R 7240 - 4281 Actual Program Fureceivable 7240 - 4283 Interest Receivable 7240 - 4285 Receivable From the Fund 7240 - 4286 Fund 7240 - 4287 Other Federal Receivable From the Fund 7240 - 4287 Other Federal Receivable From the Fund 7240 - 4287 Undelivered Orders		-																		
7240 - 4221 Unfilled Customer of Advance 7240 - 4225 Appropriation Trust Expenditure Transf Expenditure Transf Reimbursements a Income Earned - R 7240 - 4251 Reimbursements and Income Earned - R 7240 - 4281 Actual Program Fungecivable 7240 - 4283 Interest Receivable From the Fund 7240 - 4285 Receivable From the Fund 7240 - 4286 Receivable From the Fund 7240 - 4287 Other Federal Receivable From the Fund 7240 - 4287 Undelivered Orders	(+)	+																		
7240 - 4225 Appropriation Trust Expenditure Transf 7240 - 4251 Reimbursements a Income Earned - R Actual Program Fu Receivable 7240 - 4281 Actual Program Fu Receivable 7240 - 4283 Interest Receivable From the Fund 7240 - 4286 Receivable From the Fund 7240 - 4287 Other Federal Receivable Orders 7240 + 4801 Undelivered Orders		В				F/E								U/E						
Reimbursements a Income Earned - R		В												U/E						
7240 - 4281 Actual Program Funceivable 7240 - 4283 Interest Receivable 7240 - 4285 Receivable From the Fund 7240 - 4286 Receivable From the Fund 7240 - 4287 Other Federal Receivable 7240 + 4801 Undelivered Orders	nd Other	В				F/E								U/E						
7240 - 4285 Receivable From the Fund 7240 - 4286 Receivable From the Fund 7240 - 4287 Other Federal Receivable From the Fund 7240 + 4801 Undelivered Orders		В												U/E						
7240 - 4286 Fund 7240 - 4286 Receivable From the Fund 7240 - 4287 Other Federal Receivable From the Fund 7240 + 4801 Undelivered Orders		В												U/E						
7240 - 4287 Other Federal Reco		В												U/E						
7240 + 4801 Undelivered Orders	- О	В												U/E						
		В												U/E						
<u> </u>	·	В												U/E						
7240 + 4901 Delivered Orders - Unpaid	Obligations, C	В												U/E						
7310 Total new obligations (+)		1																	-	
7310 This line is calculated. Sai	me as P&F line 1000	1																		
7320 Total outlays (gross) (-)																				
7320 - 4802 Undelivered Orders - Prepaid/Advanced	C	Е												U/E						
7320 + 4802 Undelivered Orders - Prepaid/Advanced	·	В												U/E						
7320 - 4882 Undelivered Orders Prepaid/Advanced		E												U/E						
7320 - 4902 Delivered Orders - Paid	Obligations, C	Е												U/E						
7320 - 4908 Authority Outlayed Disbursed	Not Yet C	Е												U						
7320 + 4908 Authority Outlayed Disbursed	C	В												J						
7320 - 4982 Upward Adjustmen Delivered Orders - Paid		E												U/E						

Buag P8		ogran	USSGL Account	aule P	rior Y	ear Act	uai Coiu			ount Attr		3					1	-	ACTS II S	Supplied A	\ttributos	,	
го			USSGE ACCOUNT			l		Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer	ACISIIS	Avail-	Expir-	i i	Fin
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	To	Def.	ability	ation	Fund	Acct
No.	Sign	No.	Title	Credit		Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind.
7331 C	bligat	ed bala	ance transferred to other account	ts (-) [xx	-xxxx]																		
7331	+	4199	Transfer of Expired Expenditure Transfers - Receivable	С	Е								##	####			Е	Т					
7331	+	4230	Unfilled Customer Orders Without Advance - Transferred	С	Е				F/E				##	####			U/E	Т					
7331	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	С	Е								##	####			U/E	Т					
7331	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	С	Е				F/E				##	####			U/E	Т					
7331	+	4234	Other Federal Receivables - Transferred	С	Е								##	####			U/E	Т					
7331	-	4831	Undelivered Orders - Obligations Transferred, Unpaid	D	Е								##	####			U/E	Т					
7331	-	4931	Delivered Orders - Obligations Transferred, Unpaid	D	Е								##	####			U/E	Т					
7332 C	bligat	ted bala	ance transferred from other accou	unts (+)	[xx-xx	xx]																	
7332	-	4199	Transfer of Expired Expenditure Transfers - Receivable	D	E								##	####			U	F					
7332	-	4230	Unfilled Customer Orders Without Advance - Transferred	D	Е				F/E				##	####			U/E	F					
7332	-	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D	Е								##	####			U/E	F					
7332	-	4233	Reimbursements and Other Income Earned - Receivable - Transferred	D	Е				F/E				##	####			U/E	F					
7332	-	4234	Other Federal Receivables - Transferred	D	Е								##	####			U/E	F					
7332	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	С	Е								##	####			U/E	F					
7332	+	4931	Delivered Orders - Obligations Transferred, Unpaid	С	Е								##	####			U/E	F					
7040 4																							
	ajusti		in expired accounts (net) Undelivered Orders - Obligations,																				
7340	+	4801	Unpaid Undelivered Orders - Obligations,	С	Е												Е						
7340	-	4801	Unpaid Undelivered Orders - Obligations,	С	В												E						
7340	+	4802	Prepaid/Advanced Undelivered Orders - Obligations,	С	Е												Е						
7340	-	4802	Prepaid/Advanced Downward Adjustments of Prior-	С	В												Е						
7340	-	4871	Year Unpaid Undelivered Orders - Obligations, Recoveries	D	Е												E						
7340	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	С	Е												E						
7340	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	С	Е												E						
7340	+	4901	Delivered Orders - Obligations, Unpaid	С	Е												E						
7340	-	4901	Delivered Orders - Obligations, Unpaid	С	В												E						
7340	+	4902	Delivered Orders - Obligations, Paid	С	Е												E						
				-																			

7340 + 498 7345 Recoveries 7345 This 7400 Change in u 7400 This 7410 Change in u 7410 - 422 7410 + 422	IO. Title Downward Adjustments of Prior- Year Unpaid Delivered Orders - Obligations, Recoveries Upward Adjustments of Prior-Year Bet Delivered Orders - Obligations, Unpaid	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part-	Bor- rowing	BEA Cat.	Year of	Dir. Trans.	Dir. Trans.	Ad- vance	Fun-	TAFS	Transfer To	Def.	Avail- ability	Expir- ation	Fund	Fin
No. Sign No 7340 - 497 7340 + 498 7345 Recoveries 7345 This 7400 Change in u 7400 This 7410 Change in u 7410 - 422 7410 + 422 7410 + 422 7410 + 422 7410 + 422 7410 + 422 7410 + 422	Downward Adjustments of Prior- Year Unpaid Delivered Orders - Obligations, Recoveries Upward Adjustments of Prior-Year 181 Delivered Orders - Obligations,	Credit	End			ability	Part-	rowing						Fun-	TAFS		Def.			Fund	
7340 + 498 7340 + 498 7345 Recoveries 7345 This 7400 Change in u 7400 This 7410 - 422 7410 + 422 7410 + 422	971 Year Unpaid Delivered Orders - Obligations, Recoveries Upward Adjustments of Prior-Year 1881 Delivered Orders - Obligations,	D	Е				ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Туре	Acct Ind.
7340 + 498 7345 Recoveries 7345 This 7400 Change in u 7400 This 7410 Change in u 7410 - 422 7410 + 422 7410 + 422	Upward Adjustments of Prior-Year Delivered Orders - Obligations,														Ш						
7345 Recoveries 7345 This 7400 Change in u 7400 Change in u 7410 - 422 7410 + 422 7410 + 422	Unpaid	С	E												E						
7345 Recoveries 7345 This 7400 Change in u 7400 Change in u 7410 - 422 7410 + 422 7410 + 422	Upward Adjustments of Prior-Year Delivered Orders - Obligations,	С	E												E						
7345 This 7400 Change in u 7400 This 7410 Change in u 7410 - 422 7410 + 422 7410 + 422	Paid																				
7400 Change in u 7400 This 7410 Change in u 7410 - 422 7410 + 422 7410 - 422 7410 + 422 7410 + 422	s of prior year obligations (-) is line is calculated. Same as P&F line 2	2210 wi	ith onne	neita eian			l .														
7410 Change in u 7410 - 422 7410 + 422 7410 + 422 7410 + 422	is line is calculated. Same as i or line is	22 10, WI	шт оррс	Jaile Sigit																	
7410 Change in u 7410 - 422 7410 + 422 7410 + 422 7410 + 422	uncollected customer payments for	Federal	sourc	es (unex	pired)																
7410 - 422 7410 + 422 7410 - 422 7410 + 422	is line is calculated. Equals sum of P&I					e sign.															
7410 - 422 7410 + 422 7410 - 422 7410 + 422																					
7410 + 422 7410 - 422 7410 + 422	uncollected customer payments for	Federal	sourc	es (expir	ed)																
7410 - 422 7410 + 422	Unfilled Customer Orders Without Advance Unfilled Customer Orders Without	D	Е				F/E								E						
7410 + 422	Advance Appropriation Trust Fund	D	В				F/E								E						
\vdash	225 Expenditure Transfers - Receivable	D	E												Е						
7410 - 425	Appropriation Trust Fund 225 Expenditure Transfers - Receivable	D	В												E						
	Reimbursements and Other Income Earned - Receivable	D	Е				F/E								E						
7410 + 425	income Earned - Receivable	D	В				F/E								Е						
7410 - 428	Actual Program Fund Subsidy	D	Е												E						
7410 + 428 7410 - 428	Receivable	D D	B E												E E						
7410 - 428 7410 + 428	Interest Reseivable From Treasury	D	В												E						
7410 - 428	Peceivable From the Liquidating	D	Е												E						
7410 + 428	Receivable From the Liquidating Fund	D	В												E						
7410 - 428	Fund	D	E												E						
7410 + 428 7410 - 428	Fund	D D	B E												E E						
7410 + 428		D	В												E						
7440 Obligated b	balance, end of year (+)																				
	Transfer of Evnired Evnenditure	_																			
7440 - 419	Transfers - Receivable	D	E				F/F								U/E						
7440 - 422 7440 - 423	Advance Unfilled Customer Orders Without	D D	E				F/E F/E								U/E U/E						
7440 - 422	Advance - Transferred	D	E				1 / L								U/E						
7440 - 423			1 1																		

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آ								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer		Avail-	Expir-		Fin
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	То	Def.	ability	ation	Fund	Acct
No.	Sign	No.	Title	Credit		Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
7440	_	4251	Reimbursements and Other	D	Е				F/E								U/E						
			Income Earned - Receivable																				
7440		4000	Reimbursements and Other Income Earned - Receivable -	D	_				F/E								11/5						
7440	-	4233	Transferred	D	Е				F/E								U/E						
			Actual Program Fund Subsidy																				
7440	-	4281	Receivable	D	Е												U/E						
7440	-	4283	Interest Receivable From Treasury	D	Е												U/E						
7440		4285	Receivable From the Liquidating	D	Е												U/E						
7440		7200	Fund														- O/L						
7440	-	4286	Receivable From the Financing Fund	D	Е												U/E						
7440		4287	Other Federal Receivables	D	Е												U/E						
			Other Federal Receivables -																				
7440	-	4234	Transferred	D	Е												U/E						
7440	_	4801	Undelivered Orders - Obligations,	С	Е												U/E						
7440	-	4001	Unpaid	C													0/E						
7440	+	4831	Undelivered Orders - Obligations	С	Е												U/E						
			Transferred, Unpaid Downward Adjustments of Prior-																				
7440	_	4871	Year Unpaid Undelivered Orders -	D	Е												U/E						
7440		4071	Obligations, Recoveries		_												O/L						
			Upward Adjustments of Prior-Year																				
7440	+	4881	Undelivered Orders - Obligations,	С	E												U/E						
			Unpaid																				
7440	+	4901	Delivered Orders - Obligations,	С	Е												U/E						
			Unpaid Delivered Orders - Obligations																				
7440	+	4931	Transferred, Unpaid	С	Е												U/E						
			Downward Adjustments of Prior-																				
7440	-	4971	Year Unpaid Delivered Orders -	D	E												U/E						
			Obligations, Recoveries																				
			Upward Adjustments of Prior-Year	_	_																		
7440	+	4981	Delivered Orders - Obligations, Unpaid	С	E												U/E						
			Oripald																				
OUTLA	YS (C	ROSS), DETAIL																				
			new discretionary authority (+)																				
8690	+	4802	Undelivered Orders - Obligations,	С	Е						D	NEW					U/E						
0090		4002	Prepaid/Advanced	0							В	INLVV					O/L						
8690	-	4802	Undelivered Orders - Obligations,	С	В						D	NEW					U/E						
			Prepaid/Advanced Delivered Orders - Obligations,											1	1								
8690	+	4902	Paid	С	E						D	NEW					U/E						
9600		4908	Authority Outlayed Not Yet	С	Е							NIEW					U						
8690	+	4908	Disbursed	C	E						D	NEW					U						
8690	+	4908	Authority Outlayed Not Yet	С	В						D	NEW					U						
			Disbursed																				
8693 0	utlave	s from	discretionary balances (+)											1	1								
	July		Undelivered Orders - Obligations,	_	!						-	5											
8693	+	4802	Prepaid/Advanced	С	Е						D	BAL					U/E						
8693		4802	Undelivered Orders - Obligations,	С	В						D	BAL					U/E						
იიგა		4002	Prepaid/Advanced		_ <u> </u>						U	DAL			ļ		U/E						
8693	+	4902	Delivered Orders - Obligations,	С	Е						D	BAL					U/E						
			Paid Authority Outlayed Not Yet																				
8693	+	4908	Disbursed	С	Е						D	BAL					U						
0600		4000	Authority Outlayed Not Yet	С	Г						_	DAI					- 11					l l	
8693	+	4908	Disbursed	C	В						D	BAL					U						

P&		ogran	USSGL Account	uule F	1101 1	eal Act	luai Colu			ount Attr		1							ACTS II S	Lunnlind A	ttributos		
Pα	Г		USSGL Account					Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer	ACISIIS	Avail-			Fin
	Line Sign	No.	Title	Debit/ Credit			Public Law	ability Time	Part- ner	rowing Source	Cat. Ind.	of BA	Dir. Trans. Agy.	Trans. Acct.	vance Flag	Fun- ction	TAFS Status	To From	Def. Flag	ability Type	Expir- ation Flag	Fund Type	Acct Ind.
8693	+		Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	С	Е						D	BAL					U/E						
8693	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	С	E						D	BAL					U/E						
0007.0	41	. .																					
8697 O	utiay:	4802	new mandatory authority (+) Undelivered Orders - Obligations, Prepaid/Advanced	С	Е						М	NEW					U/E						
8697	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	В						М	NEW					U/E						
8697	+	4902	Delivered Orders - Obligations, Paid	С	Е						М	NEW					U/E						
8697	+	4906	Authority Outlayed Not Yet Disbursed	С	Е						М	NEW					U						
8697	-	4908	Authority Outlayed Not Yet Disbursed	С	В						М	NEW					U						
8698 O	utlav	s from	mandatory balances (+)																				
8698	+	4000	Undelivered Orders - Obligations, Prepaid/Advanced	С	Е						М	BAL					U/E						
8698	ı	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	В						М	BAL					U/E						
8698	+	4902	Delivered Orders - Obligations, Paid	С	Е						М	BAL					U/E						
8698	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	С	E						М	BAL					U/E						
8698	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	С	Е						M	BAL					U/E						
8700 T	otal o		(gross) (+) e is calculated. Equals sum of line	c 8600 t	hrough	8608																	
0700		11113 111	e is calculated. Equals suff of lifte	3 0030 1	illougi	1 0090.																	
OFFSE																							-
			ns from:																				
	edera	l sourc	es (-) Liquidation of Deficiency -																				
8800	-	4212	Offsetting Collections Unfilled Customer Orders With	D	E				F								U/E						
8800	-	4222	Advance Unfilled Customer Orders With	D D	E				F								U/E						
8800	+	4222 4252	Advance Reimbursements and Other	D	B				F								U/E U/E						
	-		Income Earned - Collected Appropriation Trust Fund																				
8800	-		Expenditure Transfers - Collected	D	Е												U/E						
8800	-	4271	Actual Program Fund Subsidy Collected	D	E												U/E						
8800	-	4275	Actual Collections From Liquidating Fund Actual Collections From Financing	D	Е												U/E						
8800	-	4270	Fund Other Actual Collections - Federal	D D	E												U/E U/E						
8800	-		Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E												U/E						

P&		ogran	USSGL Account	aule P	rior t	ear Act	uai Colu			ount Attr		1							ACTS II S	Supplied A	ttributos		
			033GE ACCOUNT					Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer	ACIONS	Avail-	Expir-	П	Fin
	Line	Na	Tialo	Debit/ Credit		Auth. Type	Public	ability	Part-	rowing Source	Cat.	of BA	Trans.	Trans.	vance		TAFS Status	То	Def. Flag	ability	ation	Fund Type	Acct
No.	Sign		Downward Adjustments of PY			туре	Law	Time	ner	Source	iria.	DA	Agy.	Acct.	Flag	ction		From	riag	Туре	Flag	туре	Ind.
8800	-	4972	Paid Delivered Orders - Obligations, Refunds Collected	D	Е				F								U/E						
8820 Ir	iteres	t on Fe	deral securities (-)																			\vdash	
8820	10103		Interest Collected From Treasury	D	Е												U					1/3/4/8	Х
0020	_	4213	interest Collected From Treasury														U					1/3/4/0	^
8825 Ir	nteres	t on un	invested funds (-)																				
8825	-	4273	Interest Collected From Treasury	D	Е												U						D/G
8840 N	on-Fe	deral s	sources (-)																			\longmapsto	
8840	-	4212	Liquidation of Deficiency - Offsetting Collections	D	Е				Х								U/E						
8840	-	4222	Unfilled Customer Orders With Advance	D	Е				X/E								U/E						
8840	+	4222	Unfilled Customer Orders With Advance	D	В				X/E								U/E						
8840	-	4252	Reimbursements and Other Income Earned - Collected	D	Е				X/E								U/E						
8840	-	4261	Actual Collections of Business- Type Fees	D	Е												U/E						
8840	-	4262	Actual Collections of Loan Principal	D	Е												U/E						
8840	-	4263	Actual Collections of Loan Interest	D	Е												U/E						
8840	-	4264	Actual Collections of Rent	D	Е												U/E					\longmapsto	
8840	-	4265	Actual Collections from Sale of Foreclosed Property	D	Е												U/E						
8840	-	4266	Other Actual Business-Type Collections from Non-Federal Sources	D	Е												U/E						
8840	-	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	Е				X/E								U/E						
8845 C	ffsett	ing gov	vernmental collections (from non- Liquidation of Deficiency -	Federa	sourc	es) (-)																\longmapsto	
8845	-	4212	Offsetting Collections Actual Collections of	D	Е				E								U/E						
8845	-	4260	"governmental-type" Fees	D	Е												U/E						
8845	-	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	Е												U/E						
8890 T	otal o	ffsettin	g collections (cash) (-)		-																	\vdash	
8890	Jiai U		ne is calculated. Equals sum of P&F	lines 8	800 thr	ough 884	5.																
000= -			ll and a discount of the state	L																		igsquare	
8895 C 8895	nang		collected customer payments from ne is calculated. Equals sum of P&F				expired)															\vdash	
8896 P	ortior	of off	setting collections (cash) credited	to exp	ired ac	counts																	
8896	+	4212	Liquidation of Deficiency - Offsetting Collections	D	Е												E						
8896	+	4222	Unfilled Customer Orders With Advance	D	Е												E						
8896	-	4222	Unfilled Customer Orders With Advance	D	В												Е						
8896	+	4252	Reimbursements and Other Income Earned - Collected	D	Е												Е						

P&		ogran	USSGL Account	uule P	HOI I	ear Ac	uai Colu			ount Attr									ACTS II S	Supplied A	Attributos		
<u> </u>			COOGE Account					Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer	AUIUII	Avail-	Expir-	i i	Fin
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	To	Def.	ability	ation	Fund	Acct
No.	Sign	No.	Title	Credit		Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind.
110.	Cigii	110.	Appropriation Trust Fund	O. Gait	20	.,,,,	Latt		1.0.	000.00		5, (7.97.	71001.	9	0	Ciuiuo		9	.,,,,,	1.09	. , , , ,	
8896	+	4255	Expenditure Transfers - Collected	D	Е												Е						
			,																				
0000		4000	Actual Collections of	_	_												_						
8896	+	4260	"governmental-type" Fees	D	Е												E						
0000		4004	Actual Collections of Business-	D	_												_						
8896	+	4261	Type Fees	D	Е												E						
8896	+	4262	Actual Collections of Loan	D	Е												Е						
0000		1202	Principal		_																		
8896	+	4263	Actual Collections of Loan Interest	D	Е												Е						
8896	+	4264	Actual Collections of Rent	D	Е												E						
0090	т —		Actual Collections of Refit Actual Collections From Sale of																				
8896	+	4265	Foreclosed Property	D	E												E						
			Other Actual Business-Type																				
8896	+	4266	Collections from Non-Federal	D	Е												Е						
			Sources																				
			Other Actual "governmental-type"																				
8896	+	4267	Collections from Non-Federal	D	E												E						
			Sources																				
8896	+	4271	Actual Program Fund Subsidy	D	Е												Е						
			Collected Interest Collected From Treasury																				
8896	+	4273	interest Collected From Treasury	D	Ε												E					1/3/4/8	
			Actual Collections From																				
8896	+	4275	Liquidating Fund	D	E												E						
			Actual Collections From Financing	_	_																		
8896	+	4276	Fund	D	Е												E						
8896	+	4277	Other Actual Collections - Federal	D	Е												E						
			Downward Adjustments of PY																				
8896	+	4872	Prepaid/Advanced Undelivered	D	Е												Е						
			Orders - Obligations, Refunds		_												_						
			Collected																				
8896	+	4072	Downward Adjustments of PY Paid Delivered Orders -	D	Е												Е						
0090	т	4912	Obligations, Refunds Collected	D	_												_						
			Obligations, Neturius Collected																				
NET B	JDGE	T AUT	HORITY AND OUTLAYS																				
8900 B			rity (net) (+)																				
8900		This lir	ne is calculated. Equals the sum of l	P&F line	es 2200) minus 8	300 through	8896, 889	5, and 8	896.													
	utlay	s (net)		D0 E II	- 0000		0000		a Cara	2000 #		_											
9000		i nis lir	ne is calculated. Equals the sum of I	r&F line	s 8690	nrough	8098 minus	amounts o	ni iines i	souu thro	ugn 884	·ɔ.			-								
MEMO	RAND	IIM (N	ON-ADD) ENTRIES																				
			to reduction pursuant to P.L. 99-1	77 (+)	 	-								1	1							 	
9110			plicable to prior year column of P&F		ile.																		
9180 S			pursuant to P.L. 99-177 (discretion																				
9180		Not ap	plicable to prior year column of P&F	schedu	le.																		
		ا ا																					
			pursuant to P.L. 99-177 (mandate																				
9185		Not ap	plicable to prior year column of P&F	schedu	ile.																		
0400 /	mm = ! -!	ab!!~	tions and of years Deficiency (1)		}										1								
9190 U 9190	ripaid		tions, end of year: Deficiency (+) ne is not required to be supported by		SGI										<u> </u>								
3130		III GIII	ic is not required to be supported by		JUL.	 									 								
9201 T	otal ir	ıvestm	l ents, start of year: Federal securi	ties: Pa	r value	· (+)								1	1							 	
1		.,	Investments in U.S. Treasury		· · ande																		
9201	+	1610	Securities Issued by the Bureau of	D	В												U						
			the Public Debt		L	<u> </u>				<u></u>				<u> </u>	<u>L</u>					<u> </u>	<u> </u>		

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&	F		USSGL Account					USS	GL Acc	ount Attr	ibutes							F	ACTS II S	Supplied A	Attributes	;	
								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer		Avail-	Expir-		Fin
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	To	Def.	ability	ation	Fund	Acct
No.	Sign	No.	Title	Credit			Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind.
140.	Olgii	140.	Investments in Securities Other	Orcait	Liid	1,500	Luw	111110	1101	Course	ma.		7193.	71001.	i iug	Otion	Otatao	110111	i iug	1,500	riug	1,700	ma.
9201	+	1620	Than the Bureau of the Public	D	В				F								U						
3201	'	1020	Debt Securities		Ь				'								U						
			Investments in U.S. Treasury Zero						<u> </u>						<u> </u>								
0004		4000		D	В												U						
9201	+		Coupon Bonds Issued by the	D	В												U						
			Bureau of the Public Debt						<u> </u>														
					L										ļ								
9202 1	otal II	nvestm	ents, end of year: Federal securiti	es: Par	value	(+)			ļ						ļ								
			Investments in U.S. Treasury	_	_																		
9202	+		Securities Issued by the Bureau of	D	E												U						
			the Public Debt																				
			Investments in Securities Other																				
9202	+	1620	Than the Bureau of the Public	D	E				F								U						
			Debt Securities																				
			Investments in U.S. Treasury Zero																				
9202	+	1630	Coupon Bonds Issued by the	D	Е												U						
			Bureau of the Public Debt																				
9203 T	Γotal i	nvestm	nents, start ofyear: non-Federal se	curities	s: Mark	cet value																	
			Investments in Securities Other																				
9203	+	1620	Than the Bureau of the Public	D	В				X								U						
			Debt Securities	_	_				1														
			2021 0000111100																				
9204 T	Total i	nvestm	nents, end ofyear: non-Federal se	curities	: Marke	et value																	
			Investments in Securities Other			1																	
9204	+	1620	Than the Bureau of the Public	D	Е				X								U						
3204		1020	Debt Securities		_				_ ^								J						
			Debt Securities						1						1								
CONTE	DACT	AUTHO	DITY						1						1								
			balance, start of year: Contract at	ıthoritı.																			
9301	ומטווכ	This lin	ne is not required to be supported by	the LIS	SCI				1						1								
9301		11115 111	le is not required to be supported by	r tile US	JGL.		-		1						1								
0200 1	las a la l		balance, end of year: Contract aut	ula a ulta .					<u> </u>						<u> </u>								
9302	ומטווכ		ne is not required to be supported by		601		-		1						1								
9302		THIS III	le is not required to be supported by	r the US	SGL.				<u> </u>						<u> </u>								
0000 6	O I - 11	41 11												1	1								
	Joliga		ance, start of year: Contract auth		CCI									1	1								
9303		i nis iir	ne is not required to be supported by	tne US	SGL.																		
		<u> </u>		L.,					ļ														
	Obliga		ance, end of year: Contract author		0.01										ļ								
9304		I his lin	ne is not required to be supported by	the US	SGL.																		
		<u> </u>			ļ				!					1	ļ								
UNAVA	AILAE	SLE OF	FSETTING COLLECTIONS						ļ					ļ	ļ								
9401 L	Jnava	ilable b	alance, start of year: Offsetting c	ollectio	ns									ļ	ļ								
			Offsetting Collections Temporarily					1	1						1						1		
9401	+	4398	Precluded from Obligation	С	В												U					1/3/4	
			1 reduced from Obligation												<u> </u>								
9402 L	Jnava	ilable b	palance, end of year: Offsetting co	lection	าร																		
			Officialism Callections Town																				
9402	+	4398	Offsetting Collections Temporarily Precluded from Obligation	С	E				1								U					1/3/4	
9402																							

Note: Shaded attribute domain values are FACTS II supplied.

Note: Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2005, but available for early implementation fiscal 2004. Early implementation is strongly encouraged.

						USSGL A	ccount A	Attributes/2					
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
BUDO	L SETARY RES	OURCES	+										
	T	0011020	+		-								
1	Budget Aut	hority											
•		,											
1A	Appropriati	on											
1A	4111	Debt Liquidation Appropriations		Е		###-###						U	
1A	4112	Liquidation of Deficiency - Appropriations	1	Е		###-###						U	
1A	4114	Appropriated Trust or Special Fund Receipts		Е		###-###						U	
1A	4115	Loan Subsidy Appropriation		Е		###-###						U	
1A	4117	Loan Administrative Expense Appropriation		Е		###-###						U	
1A	4118	Reestimated Loan Subsidy Appropriation		Е		###-###						U	
1A	4119	Other Appropriations Realized		Е		###-###						U	
1A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E		###-###						U	4
1A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		В		###-###						U	4
1A	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction		Е	Р	###-###						U	
1A	4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction		Е		###-###						U	
1A	4125	Loan Modification Adjustment Transfer Appropriation		Е		###-###						U	
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		Е		###-###						U/E	4
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		В		###-###						U/E	4
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		Е		###-###						U/E	4
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		В		###-###						U/E	4
1A	4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In		E		###-###						U/E	
1A	4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out		E		###-###						U/E	
1A	4138	Appropriation To Liquidate Contract Authority		Е		###-###						U/E	
1A	4150	Reappropriations	1	E		###-###						U	
1A	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		E		###-###						U	
1A	4384	Temporary Reduction Returned by Appropriation		E	Р	###-###						U	4
1A	4384	Temporary Reduction Returned by Appropriation	1_	В	Р	###-###						U	4
1A	4391	Adjustments to Indefinite No-Year Authority	D	Е		###-###						U	

						USSGL A	ccount	Attributes/2					
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Туре		Categ.	Rpt. Code	Flag	Time	Partner		Info.
1A	4394	Receipts Unavailable for Obligation Upon Collection		E		###-###						U	4
1A	4394	Receipts Unavailable for Obligation Upon Collection		В		###-###						U	4
1B	Dorrowing	Authority											
	Borrowing A					<u>иии иии</u>							-
1B	4042	Estimated Indefinite Borrowing Authority		E		###-###						U	5
1B	4141	Current-Year Borrowing Authority Realized		Е		###-###						U	
1C	Contract Au	uthority											
1C	4032	Estimated Indefinite Contract Authority		Е		###-###						U	5
1C	4131	Current-Year Contract Authority Realized		Е		###-###						U	
		· ·											
1D	Net Transfe	ers (+ or -)											
1D	4137	Transfers of Contract Authority		Е		###-###						U/E	4
1D	4137	Transfers of Contract Authority		В		###-###						U/E	4
1D	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		Е		###-###						U/E	4
1D	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		В		###-###						U/E	4
1D	4167	Allocations of Realized Authority - Transferred From Invested Balances		Е		###-###						U/E	
1D	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		Е		###-###						U	4
1D	4170	Transfers - Current-Year Authority		Е		###-###						U	
1D	4171	Non-Allocation Transfers of Invested Balances - Receivable		Е		###-###						U/E	4
1D	4171	Non-Allocation Transfers of Invested Balances - Receivable		В		###-###						U/E	4
1D	4172	Non-Allocation Transfers of Invested Balances - Payable		Е		###-###						U/E	4
1D	4172	Non-Allocation Transfers of Invested Balances - Payable		В		###-###						U/E	4
1D	4173	Non-Allocation Transfers of Invested Balances - Transferred		Е		###-###						U/E	4
1D	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts		Е		###-###						U	
1E	Other												
1E	4120	Appropriations Anticipated - Indefinite		Е		###-###						U	5
1E	4160	Anticipated Transfers - Current-Year Authority		Е		###-###						U	5
1E	4165	Allocations of Authority - Anticipated From Invested Balances		Е		###-###						U	5
2	Unobligated	d Balance											6
	Chobilgate												
2A	Brought Fo	orward, October 1											
2A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		В								U	
	-	•		-			-				-		

	-					USSGL A	ccount	Attributes/2					1
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner		Info.
2A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		В								U/E	
2A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		В								U/E	
2A	4136	Contract Authority To Be Liquidated by Trust Funds		В								U/E	
2A	4137	Transfers of Contract Authority		В								U/E	
2A	4139	Contract Authority Carried Forward		В								U/E	
2A	4149	Borrowing Authority Carried Forward		В								U/E	
2A	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		В								U/E	
2A	4171	Non-Allocation Transfers of Invested Balances - Receivable		В								U/E	
2A	4172	Non-Allocation Transfers of Invested Balances - Payable		В								U/E	
2A	4201	Total Actual Resources - Collected		В								U/E	
2A	4221	Unfilled Customer Orders Without Advance		В							F/E	U/E	
2A	4222	Unfilled Customer Orders With Advance		В								U/E	
2A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	
2A	4251	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	
2A	4281	Actual Program Fund Subsidy Receivable		В								U/E	
2A	4283	Interest Receivable From Treasury		В								U/E	
2A	4285	Receivable From the Liquidating Fund		В								U/E	
2A	4286	Receivable From the Financing Fund		В								U/E	
2A	4287	Other Federal Receivables		В								U/E	
2A	4384	Temporary Reduction Returned by Appropriation		В								U/E	
2A	4394	Receipts Unavailable for Obligation Upon Collection		В								U/E	
2A	4397	Receipts and Appropriations Temporarily Precluded From Obligation		В								U/E	
2A	4398	Offsetting Collections Temporarily Precluded From Obligation		В								U/E	
2A	4801	Undelivered Orders - Obligations, Unpaid		В								U/E	
2A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В								U/E	
2A	4901	Delivered Orders - Obligations, Unpaid		В								U/E	
2A	4908	Authority Outlayed Not Yet Disbursed		В								U	
2B	Net Transfe	ers, Balances, Actual (+ or -)											
2B	4176	Allocation Transfers of Prior-Year Balances		Е								U/E	
2B	4190	Transfers - Prior-Year Balances		Е		1						U	
2B	4191	Balance Transfers - Extensions of Availability Other Than Reappropriations		Е								U/E	
2B	4199	Transfer of Expired Expenditure Transfers - Receivable		Е								U/E	
						ļ							
2C	_	Transfers, Balances (+ or -)											
2C	4180	Anticipated Transfers - Prior-Year Balances		E	1							U	5

		in budget Execution and budgetary Resources/1 for 1 isear 2000 Report											•
	lucco	luoon a		I	T			Attributes/2	I I		Г	I	-
Line	USSGL	USSGL Account						Program				TAFS	Add
No	Acct	Title	Credit	End/4	туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info
3	Spending A	Luthority From Offsetting Collections (Gross)	1										├
	openang A	The state of the s											₩
3A	Earned												
	Larrieu		-										├
3A1	Collected												-
3A1	4212	Liquidation of Deficiency - Offsetting Collections		Е								U/E	
3A1	4252	Reimbursements and Other Income Earned - Collected		E								U/E	\vdash
3A1	4260	Actual Collections of "governmental-type" Fees		E								U/E	
3A1	4261	Actual Collections of Business-Type Fees		E								U/E	
3A1	4262	Actual Collections of Loan Principal	1	E	-							U/E	
3A1	4263	Actual Collections of Loan Interest	1	E	-							U/E	
3A1	4264	Actual Collections of Rent		E								U/E	\vdash
3A1	4265	Actual Collections From Sale of Foreclosed Property		E								U/E	
3A1	4266	Other Actual Business-Type Collections From Non-Federal Sources		E								U/E	
3A1	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E								U/E	\vdash
JA 1	4207	Other Actual governmental-type Collections From Non-Federal Sources										O/L	
3A1	4271	Actual Program Fund Subsidy Collected		Е								U/E	
3A1	4273	Interest Collected From Treasury		Е								U/E	
3A1	4275	Actual Collections From Liquidating Fund		Е								U/E	
3A1	4276	Actual Collections From Financing Fund		Е								U/E	
3A1	4277	Other Actual Collections - Federal		Е								U/E	
3A1	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		Е								U/E	
3A1	4972	Downward Adjustments of Prior-Year Paid Delivered Orders -		Е								U/E	
		Obligations, Refunds Collected											
		From Federal Sources											
3A2	4251	Reimbursements and Other Income Earned - Receivable		Е							F/E	U/E	4
3A2	4251	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	4
3A2	4281	Actual Program Fund Subsidy Receivable		Е								U/E	4
3A2	4281	Actual Program Fund Subsidy Receivable		В								U/E	4
3A2	4283	Interest Receivable From Treasury		Е								U/E	4
3A2	4283	Interest Receivable From Treasury		В								U/E	4
3A2	4285	Receivable From the Liquidating Fund		Е								U/E	4
3A2	4285	Receivable From the Liquidating Fund		В								U/E	4
3A2	4286	Receivable From the Financing Fund		Е								U/E	4
3A2	4286	Receivable From the Financing Fund		В								U/E	4
3A2	4287	Other Federal Receivables		Е								U/E	4

	•	Budget Execution and Budgetary Resources 1 for 1 iscar 2000 Report											•
	I	Ivaaan .		•	1			Attributes/2					
	USSGL	USSGL Account	Debit/					Program				TAFS	Addl.
No	Acct	Title	Credit		Type	No.	Categ.	Rpt. Code	Flag	Time	Partner		
3A2	4287	Other Federal Receivables		В								U/E	4
3B	Change In Un	filled Customer Orders (+ or -)											
3B1	Advance Rec	eived											
3B1	4222	Unfilled Customer Orders With Advance		Е								U/E	4,13
3B1	4222	Unfilled Customer Orders With Advance		В								U/E	4,13
3B2	Without Adva	nce From Federal Sources											
3B2	4221	Unfilled Customer Orders Without Advance		Е							F/E	U/E	4,13
3B2	4221	Unfilled Customer Orders Without Advance	•	В							F/E	U/E	4,13
		Chimical Gasternor Gradie Without / tavaries										0.2	.,
3C	Anticinated for	Lor rest of year, without advance											
3C	4060	Anticipated Collections From Non-Federal Sources	D	Е								U	5
		•											
3C	4070	Anticipated Collections From Federal Sources	D	E								U	5
3C	4210	Anticipated Reimbursements and Other Income	D	Е								U	5
3D	Previously ur	l navailable:											
3D	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund		Е	S	###-###						U	
		TAFS Reclassified - Receivable - Temporary Reduction											
3D	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E		###-###						J	
3D	4384	Temporary Reduction Returned by Appropriation		E	S	###-###						U	4
3D	4384	Temporary Reduction Returned by Appropriation		В	S	###-###						U	4
3E	Transfers Fro	m Trust Funds											7
3E1	Collected												
3E1	4255	Appropriation Trust Fund Expenditure Transfers - Collected		Е								U/E	
JLI	4233	Appropriation Trust Fund Expenditure Transfers - Collected										U/L	
050													
	Anticipated												_
3E2	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		Е								U	5
	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		Е								U/E	4
3E2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	4
3F	Subtotal												
4	Recoveries of	f Prior-Year Obligations											8

						USSGL A	ccount	Attributes/2					
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
4A	Actual												
4A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders -		Е								U/E	
		Obligations, Recoveries										=	
4A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders -		Е								U/E	
		Obligations, Recoveries											
4B	Anticipated												
4B	4310	Anticipated Recoveries of Prior-Year Obligations	D	Е								U	5
	4310	Anticipated Recoveries of Phot-Teal Obligations										0	۰
5	Temporarily I	 Not Available Pursuant to Public Law (-)											
5	4382	Temporary Reduction - New Budget Authority		Е		###-###						U	
5	4383	Temporary Reduction - Prior-Year Balances		Е		###-###						U	
5	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New		E		###-###						U	
		Budget Authority		_									
5	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior- Year Balances		Е		###-###						U	
5	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		Е		###-###						U	5
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		Е		###-###						U	4
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		В		###-###						U	4
5	4398	Offsetting Collections Temporarily Precluded From Obligation		Е		###-###						U	4
5	4398	Offsetting Collections Temporarily Precluded From Obligation		В		###-###						U	4
5	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E		###-###						U	
		-											
6	Permanently	Not Available											9
6A	Cancellations	s of Expired and No-Year Accounts(-)											
6A	4350	Canceled Authority		Е								U/E	
6B	Enacted Redu	uctions (-)											
6B	4392	Permanent Reduction - New Budget Authority		Е		###-###						U	
6B	4393	Permanent Reduction - Prior-Year Balances		Е		###-###						U/E	
6C	Capital Trans	fers and Redemption of Debt											
6C	4146	Actual Repayments of Debt, Current-Year Authority		Е								U/E	
6C	4147	Actual Repayments of Debt, Prior-Year Balances		Е								U/E	
6C	4151	Actual Capital Transfers to the General Fund of the Treasury, Current- Year Authority		Е								U/E	
6C	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		Е								U/E	
		Dalatices	1		1		-	 	-		!		-

	•					USSGL A	ccount	Attributes/2					
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
6D		ity Withdrawn (-)											
6D	4130	Appropriation To Liquidate Contract Authority Withdrawn		Е								U/E	
6D	4132	Substitution of Contract Authority		Е								U	
6D	4133	Decreases to Indefinite Contract Authority		Е								U/E	
6D	4134	Contract Authority Withdrawn		Е								U/E	
6D	4135	Contract Authority Liquidated		Е	S							U/E	
6D	4140	Substitution of Borrowing Authority		Е								U/E	
6D	4143	Decreases to Indefinite Borrowing Authority		Е								U/E	
6D	4144	Borrowing Authority Withdrawn		Е								U/E	
6D	4391	Adjustments to Indefinite No-Year Authority	С	Е								U	
6E	Pursuant to P	Public Law (-)											
6E	4135	Contract Authority Liquidated		Е	Р	###-###						U/E	
6E	4136	Contract Authority To Be Liquidated by Trust Funds		Е		###-###						U/E	4
6E	4136	Contract Authority To Be Liquidated by Trust Funds		В		###-###						U/E	4
6F	Anticipated for	or the Rest of the Year (-)											
6F	4034	Anticipated Adjustments to Contract Authority		Е								U	5
6F	4044	Anticipated Reductions to Borrowing Authority		Е								U	5
6F	4047	Anticipated Transfers to the General Fund of the Treasury		Е								U	5
7	Total Budgeta	ary Resources											
STAT	US OF BUDGE	TARY RESOURCES											
8	Obligations In	ncurred											
	Jg	T											
8A	Direct												10
8A1	Category A		1										
8A1	4801	Undelivered Orders - Obligations, Unpaid		E			Α	###	D			U/E	4
8A1	4801	Undelivered Orders - Obligations, Unpaid		В			Α	###	D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			Α	###	D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advanced	1	В			Α	###	D		 	U/E	4
8A1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			А	###	D			U/E	
8A1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			Α	###	D			U/E	
8A1	4901	Delivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	4
	I	<u> </u>											

	•					USSGL A	ccount A	Attributes/2					1
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit		Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
8A1	4901	Delivered Orders - Obligations, Unpaid		В			Α	###	D			U/E	4
8A1	4902	Delivered Orders - Obligations, Paid		Е			Α	###	D			U/E	
	4908	Authority Outlayed Not Yet Disbursed		E			Α	###	D			U/E	4
8A1	4908	Authority Outlayed Not Yet Disbursed		В			Α	###	D			U/E	4
8A1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Ш			Α	###	D			U/E	
8A1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			Α	###	D			U/E	
8A2	Total, Catego	ory B											
8A2	4801	Undelivered Orders - Obligations, Unpaid		Е			В	###	D			U/E	4
8A2	4801	Undelivered Orders - Obligations, Unpaid		В			В	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			В	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			В	###	D			U/E	4
8A2	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			В	###	D			U/E	
8A2	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			В	###	D			U/E	
8A2	4901	Delivered Orders - Obligations, Unpaid		Е			В	###	D			U/E	4
8A2	4901	Delivered Orders - Obligations, Unpaid		В			В	###	D			U/E	4
8A2	4902	Delivered Orders - Obligations, Paid		Е			В	###	D			U/E	
8A2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			В	###	D			U/E	
8A2	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			В	###	D			U/E	
8A3	Exempt From	n Apportionment											
8A3	4801	Undelivered Orders - Obligations, Unpaid		Е			С		D			U/E	4
8A3	4801	Undelivered Orders - Obligations, Unpaid		В			С		D			U/E	4
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		D			U/E	4
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			С		D			U/E	4
8A3	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			С		D			U/E	
	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		D			U/E	
	4901	Delivered Orders - Obligations, Unpaid		E			С		D			U/E	4
8A3	4901	Delivered Orders - Obligations, Unpaid		В			С		D			U/E	4
8A3	4902	Delivered Orders - Obligations, Paid		Е			С		D			U/E	
8A3	4908	Authority Outlayed Not Yet Disbursed		Е			С		D			U	4
8A3	4908	Authority Outlayed Not Yet Disbursed		В			С		D			U	4

	•					USSGL A	ccount	Attributes/2					
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code		Time	Partner		Info.
8A3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations,		Е			С		D			U/E	
8A3	4982	Unpaid Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			С		D			U/E	-
0/13	4302	Opward Adjustifierts of Frior-real Delivered Orders - Obligations, Faid					C					O/L	
8B	Reimbursabl												11
00	Keiiiibuisabi	-											- ' '
8B1	Category A												
8B1	4801	Undelivered Orders - Obligations, Unpaid		E			Α	###	R			U/E	4
8B1	4801	Undelivered Orders - Obligations, Unpaid		В			A	###	R			U/E	4
8B1	4802	Undelivered Orders - Obligations, Oripaid Undelivered Orders - Obligations, Prepaid/Advanced	1	E			A	###	R			U/E	4
	4802		!					###	R			U/E	4
8B1		Undelivered Orders - Obligations, Prepaid/Advanced		В			A						4
8B1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			Α	###	R			U/E	
8B1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,		Е			Α	###	R			U/E	
		Prepaid/Advanced											
8B1	4901	Delivered Orders - Obligations, Unpaid		Е			Α	###	R			U/E	4
8B1	4901	Delivered Orders - Obligations, Unpaid		В			Α	###	R			U/E	4
8B1	4902	Delivered Orders - Obligations, Paid		Е			Α	###	R			U/E	
8B1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			Α	###	R			U/E	
8B1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			Α	###	R			U/E	
8B2	Total, Catego	ory B											
8B2	4801	Undelivered Orders - Obligations, Unpaid		Е			В	###	R			U/E	4
8B2	4801	Undelivered Orders - Obligations, Unpaid		В			В	###	R			U/E	4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advanced	<u> </u>	E			В	###	R			U/E	4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			В	###	R			U/E	4
8B2	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,		E			В	###	R			U/E	
		Unpaid		_									
8B2	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			В	###	R			U/E	
8B2	4901	Delivered Orders - Obligations, Unpaid		Е			В	###	R			U/E	4
8B2	4901	Delivered Orders - Obligations, Unpaid		В			В	###	R			U/E	4
8B2	4902	Delivered Orders - Obligations, Paid		Е			В	###	R			U/E	
8B2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			В	###	R			U/E	
8B2	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			В	###	R			U/E	
8B3	Exempt From	n Apportionment							-				
8B3	4801	Undelivered Orders - Obligations, Unpaid	1	Е	1		С		R		 	U/E	4
	4801	Undelivered Orders - Obligations, Unpaid	1	В			С		R		 	U/E	4

JI 1	oo. Report on	budget Execution and budgetary Resources/1 for 1 iscar 2005 Repor	ung										-
								Attributes/2					
Line	USSGL	USSGL Account	Debit/					Program			Trans.	TAFS	Addl.
No	Acct	Title	Credit	_	Type	No.		Rpt. Code		Time	Partner		Info.
8B3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			С		R			U/E	4
8B3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			С		R			U/E	4
8B3	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			С		R			U/E	
8B3	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		R			U/E	
8B3	4901	Delivered Orders - Obligations, Unpaid		Е			С		R			U/E	4
8B3	4901	Delivered Orders - Obligations, Unpaid		В			С		R			U/E	4
8B3	4902	Delivered Orders - Obligations, Paid		Е			С		R			U/E	
8B3	4908	Authority Outlayed Not Yet Disbursed		Е			С		R			U/E	4
8B3	4908	Authority Outlayed Not Yet Disbursed		В			С		R			U/E	4
8B3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			С		R			U/E	
8B3	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			С		R			U/E	
8C	Subtotal												
9	Unobligated E	Balance T											
9A	Apportioned		1										12
	+												
9A1	Balance, Curr	I rently Available											
9A1	4510	Apportionments		Е						Α		U	
9A1	4610	Allotments - Realized Resources		E								U	
9A1	4700	Commitments - Programs Subject to Apportionment		E								U	
5A1	4700	Communents - Programs Subject to Apportionment		_									-
9A2	Apportioned to	 for subsequent periods											-
9A2	4510	Apportionments		Е						S		U	
9A2	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		Е						S		U	5
9A3	Anticipated (t or a											
9A3	4590	Apportionments - Anticipated Resources - Programs Subject to	-	Е	\vdash	-				Α		U	5
3A3	4330	Apportionment - Anticipated Resources - Programs Subject to								^		O	Ľ
9B	Exempt From	Apportionment											
9B	4620	Unobligated Funds Exempt From Apportionment	1	Е								U	
9B	4690	Anticipated Resources - Programs Exempt From Apportionment	1	Е								U	5
9B	4720	Commitments - Programs Exempt From Apportionment		Е								U	
9C	Other Availab	ole											1

	·		Ŭ			USSGL A	ccount	Attributes/2					
Line	USSGL	USSGL Account	Debit/	_				_	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
9C	No amount sh	nould be on this line without prior approval of OMB.											
10	Unobligated	Balance Not Available											13
10A	Deferred												
10A	4430	Unapportioned Authority - OMB Deferral		Е								U	
10B	Withheld Per	nding Rescission											
10B	4420	Unapportioned Authority - Pending Rescission		Е								U	
10C	Other						-						├─
10C	4060	Anticipated Collections From Non-Federal Sources	С	Е								U	5
10C	4070	Anticipated Collections From Federal Sources	С	Е								U	5
10C	4210	Anticipated Reimbursements and Other Income	С	Е								U	5
10C	4310	Anticipated Recoveries of Prior-Year Obligations	С	Е								U	5
10C	4450	Unapportioned Authority		Е								U	
10C	4630	Funds Not Available for Commitment/Obligation		Е								U	
10C	4650	Allotments - Expired Authority		Е								E	
	T-4-1 04-4	- Charles to a Parameter											
11	Total Status	of Budgetary Resources											ļ
RELA	<u>I</u> TIONSHIP OF	OBLIGATIONS TO OUTLAYS											
12	_	alance, Net as of October 1											
12	4221	Unfilled Customer Orders Without Advance		В							F/E	U/E	
12	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	
12	4251	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	
12	4281	Actual Program Fund Subsidy Receivable		В								U/E	
12	4283	Interest Receivable From Treasury		В								U/E	
12	4285	Receivable From the Liquidating Fund		В								U/E	
12	4286	Receivable From the Financing Fund		В								U/E	
12	4287	Other Federal Receivables		В								U/E	
12	4801	Undelivered Orders - Obligations, Unpaid		В								U/E	
12	4901	Delivered Orders - Obligations, Unpaid		В								U/E	<u> </u>
13	Obligated Ba	alance Transferred, Net (+ or -)	_										1
13	4199	Transfer of Expired Expenditure Transfers - Receivable		Е								U/E	
		II EADII OG EADOIIGIGIO I IGIIOIOIO I ROCCIVADIO											

						USSGL A	ccount	Attributes/2					ı
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner		Info.
13	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		Е								U/E	
13	4233	Reimbursements and Other Income Earned - Receivable - Transferred		Е							F/E	U/E	
13	4234	Other Federal Receivables - Transferred		Е								U/E	
13	4831	Undelivered Orders - Obligations Transferred, Unpaid		Е								U/E	
13	4931	Delivered Orders - Obligations Transferred, Unpaid		Е								U/E	
14	Obligated E	Balance, Net, End of Period											
110	A cocumto E	Propinghle()											
		Receivable(-)		_									
14A	4199	Transfer of Expired Expenditure Transfers - Receivable		E								U/E	
14A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E								U/E	
14A	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		Е								U/E	
14A	4233	Reimbursements and Other Income Earned - Receivable - Transferred		Е							F/E	U/E	
14A	4234	Other Federal Receivables - Transferred		Е								U/E	
14A	4251	Reimbursements and Other Income Earned - Receivable		Е							F/E	U/E	
14A	4281	Actual Program Fund Subsidy Receivable		Е								U/E	
14A	4283	Interest Receivable From Treasury		Е								U/E	
14A	4285	Receivable From the Liquidating Fund		Е								U/E	
14A	4286	Receivable From the Financing Fund		Е								U/E	
14A	4287	Other Federal Receivables		Е								U/E	
14B	Unfilled Cu	stomer Orders From Federal Sources (-)											<u> </u>
14B	4221	Unfilled Customer Orders Without Advance		Е							F/E	U/E	13
14B	4230	Unfilled Customer Orders Without Advance - Transferred		Е							F/E	U/E	
14C	Undelivere	d Orders (+)											\longmapsto
14C	4801	Undelivered Orders - Obligations, Unpaid		E								U/E	
14C	4831	Undelivered Orders - Obligations Transferred, Unpaid		E							-	U/E	
14C	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E								U/E	
14C	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е								U/E	
14D	Accounts F	Pavable (+)											
	4901	Delivered Orders - Obligations, Unpaid		E								U/E	
	4901	Delivered Orders - Obligations, Onpaid Delivered Orders - Obligations Transferred, Unpaid	<u> </u>	E							ļ	U/E	\vdash
	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E	\vdash							U/E	

	•					USSGL A	ccount A	Attributes/2					
Line	USSGL	USSGL Account	Debit/	_					Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner		Info.
14D	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е								U/E	
15	Outlays												
15A	Disburseme	ents (+)											
15A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E								U/E	4
15A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В								U/E	4
		•										_	4
15A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E								U/E	
15A	4902	Delivered Orders - Obligations, Paid		Е								U/E	
15A	4908	Authority Outlayed Not Yet Disbursed		Е								U	4
15A	4908	Authority Outlayed Not Yet Disbursed		В								U	4
15A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E								U/E	
15B	Collections	(4)											
15B	4212	Liquidation of Deficiency - Offsetting Collections		Е								U/E	
15B	4212	Unfilled Customer Orders With Advance		E								U/E	4,13
15B	4222	Unfilled Customer Orders With Advance		В								U/E	4,13
15B	4252											U/E	4,13
		Reimbursements and Other Income Earned - Collected		E								_	
15B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E								U/E	
15B	4260	Actual Collections of "governmental-type" Fees		E								U/E	
15B	4261	Actual Collections of Business-Type Fees		Е								U/E	
15B	4262	Actual Collections of Loan Principal		Е								U/E	
15B	4263	Actual Collections of Loan Interest		Е								U/E	
15B	4264	Actual Collections of Rent		Е								U/E	
15B	4265	Actual Collections From Sale of Foreclosed Property		Е								U/E	
15B	4266	Other Actual Business-Type Collections From Non-Federal Sources		Е								U/E	
15B	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		Е								U/E	
15B	4271	Actual Program Fund Subsidy Collected		Е								U/E	
15B	4273	Interest Collected From Treasury		Е								U/E	
15B	4275	Actual Collections From Liquidating Fund		Е								U/E	
15B	4276	Actual Collections From Financing Fund		Е							1	U/E	
15B	4277	Other Actual Collections - Federal		Е							<u> </u>	U/E	
15B	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		Е								U/E	
15B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								U/E	

								Attributes/2					<u> </u>
Line	USSGL	USSGL Account	Debit/	_					Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
15C	Subtotal												
16	Less: Distribu	uted Offsetting Receipts											16
16	5100	Revenue From Goods Sold											15
16	5109	Contra Revenue for Goods Sold											15
16	5200	Revenue From Services Provided											15
16	5209	Contra Revenue for Services Provided											15
16	5310	Interest Revenue - Other											15
16	5311	Interest Revenue - Investments											15
16	5312	Interest Revenue - Loans Receivable/Uninvested Funds											15
16	5317	Contra Revenue for Interest Revenue - Loans Receivable											15
16	5318	Contra Revenue for Interest Revenue - Investments											15
16	5319	Contra Revenue for Interest Revenue - Other											15
16	5320	Penalties, Fines, and Administrative Fees Revenue											15
16	5329	Contra Revenue for Penalties, Fines, and Administrative Fees											15
16	5400	Benefit Program Revenue											15
16	5409	Contra Revenue for Benefit Program Revenue											15
16	5500	Insurance and Guarantee Premium Revenue											15
16	5509	Contra Revenue for Insurance and Guarantee Premium Revenue											15
16	5600	Donated Revenue - Financial Resources											15
16	5609	Contra Revenue for Donations - Financial Resources											15
16	5750	Expenditure Financing Sources - Transfers-In											15
16	5800	Tax Revenue Collected											15
16	5801	Tax Revenue Accrual Adjustment											15
16	5809	Contra Revenue for Taxes											15
16	5890	Tax Revenue Refunds											15
16	5900	Other Revenue											15
16	5909	Contra Revenue for Other Revenue											15
17	Net Outlays	This line is calculated.											
		Same as sum of amounts reported on lines 15C through 16.											16

FOOTNOTES AND ADDITIONAL INFORMATION:

- 1/ This is a crosswalk from the USSGL to both the Report on Budget Execution and Budgetary Resources (SF 133) and the Statement of Budgetary Resources (SBR).

 Information on the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for non-budgetary Credit Program Financing accounts.
- 2/ Use USSGL budgetary attributes that are used for FACTS II reporting. For an explanation of the USSGL budgetary attributes, refer to the attachment "Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 3/ Shaded portion indicates that the attribute is supplied by FACTS II.
- 4/ When the SF 133 line numbers use both a beginning (B) and ending balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.
- 5/ Anticipated amounts should be zero for yearend preclosing trial balance.
- 6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.
- 7/ SF 133 lines 3E1 and 3E2 are rolled up to line 3E of the SBR.
- 8/ SF 133 lines 4A and 4B are rolled up to line 4 of the SBR.
- 9/ SF 133 lines 6A, 6B, 6C, 6D, 6E, and 6F are rolled up to line 6 of the SBR.
- 10/ SF 133 lines 8A1, 8A2, and 8A3 are rolled up to line 8A of the SBR.
- 11/ SF 133 lines 8B1, 8B2, and 8B3 are rolled up to line 8B of the SBR.
- 12/ SF 133 lines 9A1, 9A2 and 9A3 are rolled up to line 9A of the SBR.
- 13/ SF 133 lines 10A, 10B, and 10C are rolled up to line 10 of the SBR.
- 14/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.
- 15/ The SBR is an agency-wide report. Offsetting receipts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must agree with line 4 on the Statement of Financing and equal cash deposits to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. Include amounts collected, deposited, and distributed in offsetting receipt accounts only.
- 16/ Lines 3F, 15C, 16, and 17 are not included on the SF 133 but are on the SBR.

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FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2005 Reporting

	S 2108	Ī	USSGL Account		USSGL	Account A	ttributes/1	
Column	Auth. Ind./2			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info.
	For All Unex	pended Bala	ances:					
1		Troacury A	 ppropriation Fund Symbol					
		Treasury A	ppropriation Fund Symbol					
2		Preclosing	I Unexpended Balance - Treasury Supplied					
3		N/A						
4		Unobligated	and Obligated Balance Withdrawn/Canceled					
4			Canceled Authority	E				
4		4391	Adjustments to Indefinite No-Year Authority	E				
		<u></u>	I					
5			g Unexpended Balance					
5		1010	Fund Balance With Treasury	E				
6		Other Author	L suivations					
-	For Treasur		ion Fund Symbols With Unrealized Discounts:					
	i or rreasury	Г	on rund Symbols With Officenized Discounts.					
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Е				2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E				2,3
								,
	For Treasury	/ Appropriati	ion Fund Symbols With Imprest Funds:					
6	921	1120	Imprest Funds	E				2
6	921	1130	Funds Held by the Public	E				2
		L						
	For Treasury	/ Appropriati	ion Fund Symbols With Unamortized Discounts or Premiums:					
	024	1340	Interest Receivable					4.5
6	931 931		Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				4,5 2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
U	931	1012	r reminded 6.5. Heasury Securities issued by the Bureau Of the Fubilic Debt					۷,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2,4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				2
	For Treasury	/ Appropriat	ion Fund Symbols With Investments in Treasury Securities:					
6	971	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2
	Fau Transact		ing Fried Creeks to With Investments in Annual Convities					ļ
	For Treasury	/ Appropriati	ion Fund Symbols With Investments in Agency Securities:					
	I							
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F	2,3

	For Treasury Appropriation Fund Symbols With Investments in Non-Federal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY							
6	973	1618	Market Adjustment - Investments	Е				2,3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	Е			Χ	2,3

FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2005 Reporting

	3 2108	l cing otatom	ent - Definite Borrowing Authority for Fiscal 2005 Reporting USSGL Account		HSSC	L Account	Attributos	
Column	Auth. Ind.		USSGE ACCOUNT	Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info.
	,				71			
1		Treasury A	ppropriation Fund Symbol					
2		Balance of	Borrowing Authority - Treasury Supplied					
3			and Rescissions					
3	951		Substitution of Borrowing Authority	Е		T		2
3	962		Substitution of Borrowing Authority	Е		Р		2
3	951	4141	Current-Year Borrowing Authority Realized	Е		Т		2
3	962	4141	Current-Year Borrowing Authority Realized	Е		Р		2
3	951	4143	Decreases to Indefinite Borrowing Authority	Е		T		2
3	962	4143	Decreases to Indefinite Borrowing Authority	Е		Р		2
3	951	4392	Permanent Reduction - New Budget Authority	Е	В	T		2
3	962	4392	Permanent Reduction - New Budget Authority	Е	В	Р		2
3	951	4393	Permanent Reduction - Prior-Year Balances	Е	В	Т		2
3	962	4393	Permanent Reduction - Prior-Year Balances	Е	В	Р		2
		<u> </u>						
4		Borrowings						
4	951		Borrowing Authority Converted to Cash	E		Т		2
4	962	4145	Borrowing Authority Converted to Cash	Е		Р		2
 		N1/A						
5		N/A						<u> </u>
	CALC (2 +/-	2 4) Also	Faugle					
6	CALC (2 1/-	Balance	Lyuais.					
6	951		Substitution of Borrowing Authority	Е		Т		2
6	962		Substitution of Borrowing Authority	E		P		2
6	951	4141	Current-Year Borrowing Authority Realized	E		-		2
6	962	4141	Current-Year Borrowing Authority Realized	E		P	 	2
6	951	4143	Decreases to Indefinite Borrowing Authority	E		T		2
6	962	4143	Decreases to Indefinite Borrowing Authority	E		P		2
6	951	4145	Borrowing Authority Converted to Cash	E		T		2
6	962		Borrowing Authority Converted to Cash	E		P		2
6	951		Borrowing Authority Carried Forward	В		T	<u> </u>	2
6	962	4149	Borrowing Authority Carried Forward	В		Р		2
6	951	4392	Permanent Reduction - New Budget Authority	Е	В	T		2
6	962		Permanent Reduction - New Budget Authority	Е	В	Р		2
6	951	4393	Permanent Reduction - Prior-Year Balances	Е	В	Т		2
6	962	4393	Permanent Reduction - Prior-Year Balances	Е	В	Р		2

FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2005 Reporting

	S 2108		USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info.
1		Treasury A	ppropriation Fund Symbol					
2		Balance of	Borrowing Authority - Treasury Supplied					
3		Increases						
3	951	4141	Current-Year Borrowing Authority Realized	Е		Т		2
3	962	4141	Current-Year Borrowing Authority Realized	Е		Р		2
								<u> </u>
4		Borrowings						
4	951	4145	Borrowing Authority Converted to Cash	E		T		2
4	962	4145	Borrowing Authority Converted to Cash	Е		Р		2
5		Adjustment		-		-		<u> </u>
5	951	4140	Substitution of Borrowing Authority	E		l P		2
5	962	4140	Substitution of Borrowing Authority	E		P -		2
5	951	4143	Decreases to Indefinite Borrowing Authority	E		I P		2
5	962 951	4143	Decreases to Indefinite Borrowing Authority	E		P -		2
5 5	962	4144 4144	Borrowing Authority Withdrawn	E E		P		2
5	902	4144	Borrowing Authority Withdrawn	Е		٢		2
	CALC (2 + 3	-1-5\ Ale	o Equale:					
6		Balance	T					
6	951	4140	Substitution of Borrowing Authority	Е		Т		2
6	962	4140	Substitution of Borrowing Authority	E		P		2
6	951	4141	Current-Year Borrowing Authority Realized	E		T		2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		2
6	951	4143	Decreases to Indefinite Borrowing Authority	Е		T		2
6	962	4143	Decreases to Indefinite Borrowing Authority	Е		Р		2
6	951	4144	Borrowing Authority Withdrawn	Е		Т		2
6	962	4144	Borrowing Authority Withdrawn	Е		Р		2
6	951	4145	Borrowing Authority Converted to Cash	Е		Т		2
6	962	4145	Borrowing Authority Converted to Cash	Е		Р		2
6	951	4149	Borrowing Authority Carried Forward	В		T		2
6	962	4149	Borrowing Authority Carried Forward	В		Р		2

FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2005 Reporting

	S 2108	J	USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info.
1		Treasury A	ppropriation Fund Symbol					-
•		rreasury A	T					1
2		Balance of	Contract Authority - Treasury Supplied					
3		New Contra	act Authority					
3	941	4131	Current-Year Contract Authority Realized	Е				2
4		Appropriati	I ions To Liquidate					
4	941	4135	Contract Authority Liquidated	Е	Р			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	Е				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	В				2
5		Writeoffs F	Restorations, or Adjustments					
5	941	4133	Decreases to Indefinite Contract Authority	Е				2
5	941	4134	Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	E	S			2
5	941	4392	Permanent Reduction - New Budget Authority	E	C			2
5	941	4393	Permanent Reduction - Prior-Year Balances	Е	С			2
	CALC (2 + 3	1 ±/ 5\ A	Neo Equale:					<u> </u>
6	CALC (2 1 3		Unfunded Contract Authority					
6	941	4131	Current-Year Contract Authority Realized	Е				2
6	941	4133	Decreases to Indefinite Contract Authority	E				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941	4135	Contract Authority Visidated	E				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	Ē				2
6	941	4139	Contract Authority Carried Forward	В				2
6	941	4392	Permanent Reduction - New Budget Authority	E	С			2
6	941	4393	Permanent Reduction - Prior-Year Balances	Е	C			2

FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2005 Reporting

	S 2108	1	USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info.
1		Treasury A	ppropriation Fund Symbol					
2		Balance of	Contract Authority - Treasury Supplied					
3			act Authority					
3	941	4131	Current-Year Contract Authority Realized	Е				2
		L						
4			ions To Liquidate		_			
4	941	4135	Contract Authority Liquidated	Е	Р			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	В				2
5		Writeoffs F	l Restorations, or Adjustments					
5	941	4132	Substitution of Contract Authority	Е	S			2
5	941	4133	Decreases to Indefinite Contract Authority	E				2
5	941	4134	Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	E	S			2
			· ·					
	CALC (2+3	3 - 4 - 5) Als	so Equals:					
6		Balance of	Unfunded Contract Authority					
6	941	4131	Current-Year Contract Authority Realized	Е				2
6	941	4132	Substitution of Contract Authority	Е	S			2
6	941	4133	Decreases to Indefinite Contract Authority	Е				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
6	941	4139	Contract Authority Carried Forward	В				2

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2005 Reporting

uth. Ind.						Attributes	
			Begin	Auth.	Borrow.	Trans.	Addl.
RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info.
r all Treasur	rv Appropr	iation Fund Symbols:					
	7 7 10 10 10 10 10 10 10 10 10 10 10 10 10						
R	Reimburser	nents Earned and Refunds					
	4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	E				
	4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	E				
	4083	Transfers - Current-Year Authority - Receivable - Transferred	E				
	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction	E				
	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	E				
	4137	Transfers of Contract Authority	E				
	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				
	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				
	4171	Non-Allocation Transfers of Invested Balances - Receivable	Е				
	4199	Transfer of Expired Expenditure Transfers - Receivable	E				
	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				
	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				
	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				
	4234	Other Federal Receivables - Transferred	E				
	4251	Reimbursements and Other Income Earned - Receivable	E			E/F	
	4281	Actual Program Fund Subsidy Receivable	E				
	4283	Interest Receivable From Treasury	Е				
	4285	Receivable From the Liquidating Fund	E				
	4286	Receivable From the Financing Fund	E				
	4287	Other Federal Receivables	E				
							<u> </u>
U		stomer Orders					<u> </u>
		Unfilled Customer Orders Without Advance	E			E/F	
	4230	Unfilled Customer Orders Without Advance - Transferred	Е			E/F	<u> </u>
11	Indolivoroc	Orders and Contracts					<u> </u>
			F				—
							
							
	4881		E				\vdash
Α							
		Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	Е				
			E				
		Delivered Orders - Obligations, Unpaid	E				
		Delivered Orders - Obligations Transferred, Unpaid	E				
		Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Е				
	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е				
10 /5 : 6 :	7 . 0 . 6	40) for the surrounded Delegacy (C. O. 40) for Definite Demonstrate and Contract					—
		•					l
	C (5 + 6 +	4230 Undelivered 4801 4831 4871 4881 Accounts P 4124 4127 4172 4901 4931 4971 4981 C (5 + 6 + 7 + 8 - 9 -	Undelivered Orders and Contracts 4801 Undelivered Orders - Obligations, Unpaid 4831 Undelivered Orders - Obligations Transferred, Unpaid 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid Accounts Payable and Other Liabilities 4124 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction 4127 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable 4172 Non-Allocation Transfers of Invested Balances - Payable 4901 Delivered Orders - Obligations, Unpaid 4931 Delivered Orders - Obligations Transferred, Unpaid 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Undelivered Orders and Contracts 4801 Undelivered Orders - Obligations, Unpaid 4831 Undelivered Orders - Obligations Transferred, Unpaid 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid Accounts Payable and Other Liabilities 4124 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction 4127 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable 4172 Non-Allocation Transfers of Invested Balances - Payable 4171 Delivered Orders - Obligations, Unpaid 4172 Delivered Orders - Obligations, Unpaid 4173 Delivered Orders - Obligations Transferred, Unpaid 4174 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries 4175 Downward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid 4176 Downward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid 4177 Downward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid 4178 Downward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid 4189 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid 4197 Downward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid 4198 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	4230 Unfilled Customer Orders Without Advance - Transferred Undelivered Orders and Contracts 4801 Undelivered Orders - Obligations, Unpaid 4831 Undelivered Orders - Obligations Transferred, Unpaid 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid Accounts Payable and Other Liabilities 4124 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction 4127 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable 4172 Non-Allocation Transfers of Invested Balances - Payable 4901 Delivered Orders - Obligations, Unpaid 4931 Delivered Orders - Obligations Transferred, Unpaid 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid C (5+6+7+8-9-10) for Unexpended Balances; (6-9-10) for Definite Borrowing and Contract	4230 Unfilled Customer Orders Without Advance - Transferred Undelivered Orders and Contracts 4801 Undelivered Orders - Obligations, Unpaid E 4831 Undelivered Orders - Obligations Transferred, Unpaid E 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries E 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid Accounts Payable and Other Liabilities Accounts Payable and Other Liabilities Al24 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction Al27 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable 4172 Non-Allocation Transfers of Invested Balances - Payable 4901 Delivered Orders - Obligations, Unpaid 4931 Delivered Orders - Obligations Transferred, Unpaid 4931 Delivered Orders - Obligations Transferred, Unpaid Delivered Orders - Obligations, Recoveries 4981 Upward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Unpaid C (5+6+7+8-9-10) for Unexpended Balances; (6-9-10) for Definite Borrowing and Contract	4230 Unfilled Customer Orders Without Advance - Transferred Undelivered Orders and Contracts 4801 Undelivered Orders - Obligations, Unpaid 4831 Undelivered Orders - Obligations Transferred, Unpaid 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid Accounts Payable and Other Liabilities 4124 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction 4127 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable 4172 Non-Allocation Transfers of Invested Balances - Payable 4901 Delivered Orders - Obligations, Unpaid E Usuard Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries 4981 Upward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Unpaid E Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid E C (5+6+7+8-9-10) for Unexpended Balances; (6-9-10) for Definite Borrowing and Contract

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2005 Reporting

FMS	S 2108		USSGL Account		USSGL Account Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.		
11		Unobligate	d Balance							
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	Е						
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Е						
11		4382	Temporary Reduction - New Budget Authority	E						
11		4383	Temporary Reduction - Prior-Year Balances	E				1		
11		4394	Receipts Unavailable for Obligation Upon Collection	E				ĺ		
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	E				ĺ		
11		4398	Offsetting Collections Temporarily Precluded From Obligation	E						
11		4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	E						
11		4420	Unapportioned Authority - Pending Rescission	E						
11		4430	Unapportioned Authority - OMB Deferral	E				1		
11		4450	Unapportioned Authority	E						
11		4510	Apportionments	E						
11		4610	Allotments - Realized Resources	E						
11		4620	Unobligated Funds Exempt From Apportionment	E						
11		4630	Funds Not Available for Commitment/Obligation	E						
11		4650	Allotments - Expired Authority	E						
11		4700	Commitments - Programs Subject to Apportionment	E						
11		4720	Commitments - Programs Exempt From Apportionment	E				1		

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2005 Reporting

ADDITIONAL INFORMATION:

- 1/ For an explanation of USSGL attributes, refer to the attachment "Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 2/ "Authorization Indicator" (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and includes the following subaccount codes:
 - 911 Unrealized Discounts
 - 921 Imprest Funds
 - 931 Unamortized Discounts or Premiums
 - 941 Contract Authority
 - 951 Authority To Borrow From the Treasury
 - 962 Authority To Borrow From the Public
 - 971 Investments in Treasury Securities
 - 972 Investments in Agency Securities
 - 973 Investments in Non-Federal Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

- 3/ Authorization Indicator (RT7 Indicator) 973 is for use by National Railroad Retirement Investment Trust Fund ONLY.
- 4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.
- 5/ For use with OMB approval Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6).

Note: Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

Balance Sheet for Fiscal 2005 Reporting

.ine	Pre/	Tria	USSGI	USSGL Account Title			USSGL Accoun	nt Attributes
ο.	Post	Bal.	Acct.		Federal/	Form and Cont	tent Notes	
					NonFederal 1/	Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
ss	ets							
ntra	agoveri	nmen	tal Asse	ts				
F	und Ba	lance	With Tr	easury				
	Post		1010	Fund Balance With Treasury		E/O		
l r	vestme	onte						
<u>. III</u>	Post	E	1340	Interest Receivable	F	Е		Related to investments
<u>-</u> 2	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to investments
2	Post	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	Е	1618	Market Adjustment - Investments	F			
2	Post	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	E		
<u>-</u>	Post	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	Е		
2	Post	Е	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	Е		
2	Post	Е	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	Е		
	Post	Е	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
	Post	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	Е	1690	Other Investments	F	E		

Balance Sheet for Fiscal 2005 Reporting

Line	Pre/	Trial	USSGL	USSGL Account Title			USSGL Accoun	t Attributes
No.	Post	Bal.	Acct.		Federal/	Form and Cont	ent Notes	
					NonFederal 1/	Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
Α	ccount	s Rec	eivable					
		Е	1310	Accounts Receivable	F	E/O		
	Post	E	1319	Allowance for Loss on Accounts Receivable	F	E/O		
	Post	E	1320	Employment Benefit Contributions Receivable	F	E		
	Post	Е	1330	Receivable for Transfers of Currently Invested Balances	F*	E		
	Post	Е	1335	Expenditure Transfers Receivable	F*	E/O		
	Post	E	1340	Interest Receivable	F	E/O	<u> </u>	
	Post	E	1349	Allowance for Loss on Interest Receivable	F	E/O		Related to accounts receivable
	Post	Е	1360	Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
			-					
L	oans Re			Interest Descinable	F			Deleted to leave province le
	Post		1340	Interest Receivable	· ·	E		Related to loans receivable
	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to loans receivable
	Post	Е	1350	Loans Receivable	F	E		
	Post	Е	1359	Allowance for Loss on Loans Receivable	F	E		
	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
U	ther Post	I-	1410	Advances to Others	F	E/O		
	Post	F	1410	Prepayments	F	E/O		
	Post	E	1921	Receivable From Appropriations	F*	E/O		Do not use without permission from Treasury or OMB.
					·			case years and a second of the secon
	Post	E	1990	Other Assets	F	E/O		

				2005 Reporting				
			USSGL Acct.	USSGL Account Title	Federal/	Farm and Can	USSGL Accoun	nt Attributes
NO.	Post	Dai.	ACCI.		NonFederal	Form and Cont Entity (E)	Covered (C)	
					1/	NonEnt. (O)	NotCov. (U)	Additional Information Required
				I Assets CALC (15)				
Asse	ts Witl	h the l	Public					
' Ca	sh Fo	reian	Currenc	y, and Other Monetary Assets				
,	Post		1110	Undeposited Collections	N*	E/O		
,	Post	Е	1120	Imprest Funds	N*	E/O		
	Post	E	1130	Funds Held by the Public	N*	E		
	Post	Е	1190	Other Cash	N*	E/O		
	Post	E	1195	Other Monetary Assets	N*	E/O		
	Post	E	1200	Foreign Currency	N*	E/O		
	Post	Е	1531	Seized Monetary Instruments	N*	0		
	Post	Е	1532	Seized Cash Deposited	N*	0		
Inv	/estme	nte						
	Post	E	1340	Interest Receivable	N	Е		Related to investments
	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to investments
	Post	E	1618	Market Adjustment - Investments	N	E		
	Post	Е	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	Е		
	Post	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	E		
	Post	Е	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	Е		
	Post	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
	Post	Е	1690	Other Investments	N	Е		
sse	ts Witl	h the l	Public					
Δ	COUnte	s Rec	eivable					
	Post		1310	Accounts Receivable	N	E/O		
	Post	Е	1319	Allowance for Loss on Accounts Receivable	N	E/O		
	Post	E	1320	Employment Benefit Contributions Receivable	N	E		
	Post	E	1340	Interest Receivable	N	E/O		Related to accounts receivable
	Post	E	1349	Allowance for Loss on Interest Receivable	N	E/O		Related to accounts receivable
	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable
	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable

				2005 Reporting	1			
				USSGL Account Title		I	USSGL Accoun	nt Attributes
No.	Post	Bal.	Acct.		Federal/	Form and Con		
					NonFederal 1/	Entity (E)	Covered (C)	Additional Information Doggites
					1/	NonEnt. (O)	NotCov. (U)	Additional Information Required
	axes R		1325	Taxes Receivable	N*	0		
						_		
10	Post	E	1329	Allowance for Loss on Taxes Receivable	N*	0		
44 1			. 1. 1	Induction of the second				
	oans F		1340	Related Foreclosed Property Interest Receivable	N	E		Related to loans
	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to loans
11	Post	E	1350	Loans Receivable	N	E		
11	Post	Е	1359	Allowance for Loss on Loans Receivable	N	E		
11	Post	Е	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		Related to loans
11	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Е		Related to loans
11	Post	Е	1399	Allowance for Subsidy	N*	E		
		E	1551	Foreclosed Property	N*	E		
11	Post	Е	1559	Foreclosed Property - Allowance	N*	E		
				Property				
	Post Post		1511	Operating Materials and Supplies Held for Use		E E		
		E	1512	Operating Materials and Supplies Held in Reserve for Future Use		_		
12	Post	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		E		
12	Post	Е	1514	Operating Materials and Supplies Held For Repair		E		
12	Post	Е	1519	Operating Materials and Supplies - Allowance		E		
12	Post	Е	1521	Inventory Purchased for Resale		E		
12	Post	Е	1522	Inventory Held in Reserve for Future Sale		Е		
12	Post	E	1523	Inventory Held for Repair		Е		
12	Post	E	1524	Inventory - Excess, Obsolete, and Unserviceable		Е		
12	Post	E	1525	Inventory - Raw Materials		E		
12	Post	E	1526	Inventory - Work-in-Process		Е		
12	Post	E	1527	Inventory - Finished Goods		E		
12	Post	Е	1529	Inventory - Allowance		E		
12	Post	E	1541	Forfeited Property Held for Sale		E		
12	Post	E	1542	Forfeited Property Held for Donation or Use		E		
12	Post	Е	1549	Forfeited Property - Allowance		E		

				2005 Reporting	USSGL Account Attributes						
	Pre/ Post			USSGL Account Title	Federal/	Form and Cont		Attributes			
NO.	Post	Dai.	ACCI.		NonFederal	Entity (E)	Covered (C)				
					NonFederal	NonEnt. (O)	NotCov. (U)	Additional Information Required			
L	-	-	1	In	17		NOLCOV. (U)	Additional information Required			
12	Post	E	1561	Commodities Held Under Price Support and Stabilization Support		E					
				Programs							
12	Post	E	1569	Commodities - Allowance		E					
12	Post	E	1571	Stockpile Materials Held in Reserve		E					
12	Post	E	1572	Stockpile Materials Held for Sale		E					
12	Post	E	1591	Other Related Property		E					
12	Post	E	1599	Other Related Property - Allowance		Е					
Ass	ets Wit	th the	Public								
				nt, and Equipment	N. 1.4.						
13		E	1711	Land and Land Rights	N*	E					
13		E	1712	Improvements to Land	N*	E					
13	Post	Е	1719	Accumulated Depreciation on Improvements to Land	N*	E					
13	Post	E	1720	Construction-in-Progress	N*	E					
13	Post	Е	1730	Buildings, Improvements, and Renovations	N*	Е					
13	Post	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N*	Е					
13	Post	E	1740	Other Structures and Facilities	N*	Е					
13	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	N*	E					
13	Post	Е	1750	Equipment	N*	Е					
13	Post	Е	1759	Accumulated Depreciation on Equipment	N*	Е					
13	Post	Е	1810	Assets Under Capital Lease	N*	Е					
13	Post	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	E					
13	Post	Е	1820	Leasehold Improvements	N*	E					
13	Post	E	1829	Accumulated Amortization on Leasehold Improvements	N*	Е					
13	Post	Е	1830	Internal-Use Software	N*	E					
13	Post	E	1832	Internal-Use Software in Development	N*						
13	Post	E	1839	Accumulated Amortization on Internal-Use Software	N*	Е					
13	Post	E	1840	Other Natural Resources	N*	E					
13	Post	E	1849	Allowance for Depletion	N*	Е					
13	Post	E	1890	Other General Property, Plant, and Equipment	N*	Е					
13	Post	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N*	Е					
]	Equipment							

				2005 Reporting				
				USSGL Account Title			USSGL Accoun	t Attributes
No.	Post	Bal.	Acct.		Federal/	Form and Cont		
					NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt. (O)	NotCov. (U)	Additional Information Required
14 (Other							
14	Post	E	1410	Advances to Others	N	E/O		
14	Post	Е	1450	Prepayments	N	E/O		
14	Post	E	1990	Other Assets	N	E/O		
	•							
15 1	otal A	ssets	CALC (6	614)				
Intra	goverr	ment	al Liabili	ties				
16 /	Accoun							
16	Post		2110	Accounts Payable	F		С	
16	Post	E	2120	Disbursements in Transit	F		С	
16	Post	Е	2140	Accrued Interest Payable	F		С	Related to accounts payable
16	Post	E	2150	Payable for Transfers of Currently Invested Balances	F*		С	
16	Post	Е	2155	Expenditure Transfers Payable	F*		С	
16	Post	E	2170	Subsidy Payable to the Financing Account	F*		C/U	
16	Post	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F*		С	
16	Post	F	2960	Accounts Payable From Canceled Appropriations	F		U	
	. 001			, issue in a years i terri daniosida , ippi opi anone	•			
17 [)oht							
17	Post	E	2140	Accrued Interest Payable	F		C/U	Related to debt
17	Post	E	2510	Principal Payable to the Bureau of the Public Debt	F*		C/U	Intellated to debt
		-			•			
17	Post	E	2520	Principal Payable to the Federal Financing Bank	F*		C/U	
17	Post	E	2530	Securities Issued by Federal Agencies Under General and Special	F		С	
17	Doot	г	0504	Financing Authority Discount on Securities Issued by Federal Agencies Under General	F		С	
17	Post	E	2531				C	
ļ				and Special Financing Authority	_			
17	Post	E	2532	Premium on Securities Issued by Federal Agencies Under General	F		С	
				and Special Financing Authority				
17	Post	E	2533	Amortization of Discount and Premium on Securities Issued by	F		С	
				Federal Agencies Under General and Special Financing Authority				
17	Post	E	2540	Participation Certificates	F		C/U	
17	Post	E	2590	Other Debt	F		C/U	
L_								
	Other	-	0400					
18	Post	E	2130	Contract Holdbacks	F		C	
18	Post	E	2190	Other Accrued Liabilities	F		C/U	
18	Post	E	2213	Employer Contributions and Payroll Taxes Payable	F		С	
18	Post	E	2215	Other Post-Employment Benefits Due and Payable	F		С	
18	Post	E	2225	Unfunded FECA Liability	F*		U	
18	Post	E	2290	Other Unfunded Employment Related Liability	F		Ü	
18	Post	E	2310	Advances From Others	F		C	
								1

Balance Sheet for Fiscal 2005 Reporting Line Pre/ Trial USSGL USSGL Account Title USSGL Account Attributes										
	-			USSGL Account Title				nt Attributes		
No.	Post	Bal.	Acct.		Federal/	Form and Con				
					NonFederal	Entity (E)	Covered (C)	Additional Information Descriped		
					1/	NonEnt. (O)	NotCov. (U)	Additional Information Required		
	Post		2320	Deferred Credits	F		C/U			
8	Post	Е	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F		С			
8	Post	Е	2940	Capital Lease Liability	F		C/U			
8	Post	E	2950	Liability for Subsidy Related to Undisbursed Loans	F*		С			
8	Post	Е	2970	Resources Payable to Treasury	F*		С			
8	Post	Е	2980	Custodial Liability	F		U			
8	Post	Е	2990	Other Liabilities	F		C/U			
9 T	otal In	tragov	/ernmen	tal Liabilities CALC (1618)						
.iabi	ilities V	Vith th	ne Public	;						
	ccoun			T			_			
0	Post		2110	Accounts Payable	N		С			
0	Post		2120	Disbursements in Transit	N		С			
0	Post		2140	Accrued Interest Payable	N		С	Related to accounts payable		
0	Post	Е	2960	Accounts Payable From Canceled Appropriations	N		U			
			tee Liabi		N I to		0			
21	Post	E	2180	Loan Guarantee Liability	N*		С			
2 5	Sabt Ha	يرط لمان	the Publ	i.						
2	Post	F	2140	Accrued Interest Payable	N		C/U	Related to debt		
22		E	2530	Securities Issued by Federal Agencies Under General and Special	N		C/U	Related to debt		
				Financing Authority			0.0			
2	Post	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U			
2	Post	Е	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U			
2	Post	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U			
	Post	E	2540	Participation Certificates	N		C/U			
2	Post	E	2590	Other Debt	N		C/U			
				Veterans' Benefits						
	Post		2610	Actuarial Pension Liability	N*		C/U			
	Post		2620	Actuarial Health Insurance Liability	N*		C/U			
		E	2630	Actuarial Life Insurance Liability	N*		C/U			
3	Post	E	2650	Actuarial FECA Liability	N*		C/U			
23	Post	E	2690	Other Actuarial Liabilities	N*		C/U			

				2005 Reporting						
				USSGL Account Title		USSGL Account Attributes				
No.	Post	Bal.	Acct.		Federal/	Form and Cont				
					NonFederal	Entity (E)	Covered (C)			
					1/	NonEnt. (O)	NotCov. (U)	Additional Information Required		
	nviron	ment	al Cleanu	up and Disposal Costs						
24	Post	E	2995	Estimated Cleanup Cost Liability	N		C/U			
			and Pay		N.1+		0// 1			
	Post		2160	Entitlement Benefits Due and Payable	N*		C/U			
	Post		2130	the Public Contract Holdbacks	N		С			
26 26	Post		2190	Other Accrued Liabilities	N		C/U			
26	Post		2210	Accrued Funded Payroll and Leave	N*		C			
26			2211	Withholdings Payable	N*		C			
26	Post	E	2213	Employer Contributions and Payroll Taxes Payable	N		C			
		<u> </u>								
26	Post	E	2215	Other Post-Employment Benefits Due and Payable	N		С			
26	Post	E	2216	Pension Benefits Due and Payable to Beneficiaries	N*		С			
26	Post	E	2217	Benefit Premiums Payable to Carriers	N*		С			
26	Post	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N*		С			
26	Post	E	2220	Unfunded Leave	N*		U			
26	Post	E	2290	Other Unfunded Employment Related Liability	N		U			
26	Post	E	2310	Advances From Others	N		С			
26	Post	E	2320	Deferred Credits	N		C/U			
26	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited	N		С			
				Collections						
26	Post	E	2910	Prior Liens Outstanding on Acquired Collateral	N*		U			
26	Post	E	2920	Contingent Liabilities	N*		C/U			
26	Post	E	2940	Capital Lease Liability Custodial Liability	N N		C/U U			
26 26	Post Post	E E	2980 2990	Other Liabilities	N N		C/U			
20	Post	<u> </u>	2990	Other Liabilities	IN		C/U			
27 1	otal Li	ahiliti	06	CALC (1926)						
21 1	Otal Li	aviiiti	55	GALO (1820)						
28 (Commit	ment	s and Co	ontingencies (Note 16)	1					
			o una co	Antingonolog (Note 10)						
Net	Positio	n								
			Appropr	riations						
29	Post	E	3100	Unexpended Appropriations - Cumulative						
				f Operations						
30	Post	ĮΕ	3310	Cumulative Results of Operations	1					
24 7	Cotol N	ot Do-	ition	CALC (29+30)						
37 I	otal Ne	et POS	ition	CALC (28730)						
32 7	otal I i	ahiliti	es/Net P	osition CALC (27+31)	1					
				tribute domains as provided in USSCI. Section IV. page 4	1					

Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
 By definition, the USSGL account can only have this USSGL account attribute domain.

Statement of Net Cost for Fiscal 2005 Reporting

				2005 Reporting	USSGL	Account Attrib	outes/1	
						sted Trial Bal		
Line	Pre/	Trial	USSGL	USSGL Account Title		/Exchange/	Cust/	Additional Information Required
	Post		Account	oool / tooolit / till	NonFederal	Nonexch.	Noncust.	/ taattonal mormation required
	. 001	Dui.	Account		IVOIII CUCIUI	NOTICACIT.	itonoust.	
Prog	ram Co	sts:						
Prog	ram A:							
1 Int	ragove	rnmen	tal Gross C	Costs				
1			6100	Operating Expenses/Program Costs	F			Production
1	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	F			Production
1			6310	Interest Expenses on Borrowing From the Bureau of	F			Production
				the Public Debt and/or the Federal Financing Bank				
1	Pre	E	6320	Interest Expenses on Securities	F			Production
1	Pre	E	6330	Other Interest Expenses	F			Production
1	Pre	E	6400	Benefit Expense	F			Production, Nonproduction
1	Pre	E	6720	Bad Debt Expense	F			Production
1	Pre	Е	6730	Imputed Costs	F			Production
1	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources	F			Production
1	Pre	Е	6800	Future Funded Expenses	F			Production, Nonproduction. Excludes non-recurring
				'				cleanup costs.
1	Pre	E	6850	Employer Contributions to Employee Benefit	F			Nonproduction
'	1 10	-	0000	Programs Not Requiring Current-Year Budget	· '			Nonproduction
				Authority (Unobligated)				
1	Pre	E	6900	Nonproduction Costs	F			Nonproduction. Report stewardship costs separately.
1	Pre	E	7210	Losses on Disposition of Assets - Other	F	Х		Production, Nonproduction
1	Pre	E	7211	Losses on Disposition of Investments	F	X		Production, Nonproduction
1	Pre	E	7212	Losses on Disposition of Borrowings	F	X		Production, Nonproduction
1	Pre	E	7280	Unrealized Losses	F	X		Production, Nonproduction
1	Pre	E	7290	Other Losses	F	Х		Production, Nonproduction
1	Pre	E	7300	Extraordinary Items	F	Х		Production, Nonproduction
1	Pre	E	7500	Distribution of Income - Dividend	F	X		Production, Nonproduction
								, ,
2 Les	ss: Intr	agove	rnmental E	arned Revenues				
2	Pre		5100	Revenue From Goods Sold	F	X*		
2			5109	Contra Revenue for Goods Sold	F	X*		
2	Pre		5200	Revenue From Services Provided	F	X*		
2	Pre	E	5209	Contra Revenue for Services Provided	F	X*		
2	Pre	E	5310	Interest Revenue - Other	F	X	А	
2	Pre	E	5311	Interest Revenue - Investments	F	Х	А	
2	Pre		5312	Interest Revenue - Loans Receivable/Uninvested	F	X	A	
	1			Funds				
2	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	F	Х	А	
				Receivable				
2	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F	Х	Α	

Statement of Net Cost for Fiscal 2005 Reporting

					USSGL	Account Attrib	outes/1	
					Adju	sted Trial Bal	ance	
ine	Pre/	Trial	USSGL	USSGL Account Title	Federal/ 2	/ Exchange/	Cust/	Additional Information Required
lo.	Post	Bal.	Account		NonFederal	Nonexch.	Noncust.	·
	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F	Х	Α	
	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F	X	Α	
	Pre	E	5329	Contra Revenue for Penalties, Fines, and	F	X	Α	
				Administrative Fees				
	Pre	E	5400	Benefit Program Revenue	F	Х		
	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F	Х		
	Pre	E	5500	Insurance and Guarantee Premium Revenue	F	X*		
	Pre	E	5509	Contra Revenue for Insurance and Guarantee	F	X*		
				Premium Revenue				
	Pre	Е	5900	Other Revenue	F	Х		
	Pre	Е	5909	Contra Revenue for Other Revenue	F	Х		
	Pre	E	7110	Gains on Disposition of Assets - Other	F	Х		Production, Nonproduction
	Pre	E	7111	Gains on Disposition of Investments	F	X		Production, Nonproduction
	Pre	E	7112	Gains on Disposition of Borrowings	F	X		Production, Nonproduction
	Pre	E	7180	Unrealized Gains	F	X		Production, Nonproduction
	Pre	E	7190	Other Gains	F	Х		Production, Nonproduction
Int	ragove	rnmen	tal Net Cos					
			CALC (1 -	2)				
Gre			th the Publ					
		E	6100	Operating Expenses/Program Costs	N			Production
	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	N			Production
	Pre	E	6199	Adjustment to Subsidy Expense	N			Production
	Pre	E	6320	Interest Expenses on Securities	N			Production
	Pre	E	6330	Other Interest Expenses	N			Production
	Pre	E	6400	Benefit Expense	N			Production, Nonproduction
	Pre	E	6500	Cost of Goods Sold	N			Production
	Pre	E	6600	Applied Overhead	N			Production
	Pre	E	6610	Cost Capitalization Offset	N			Production
	Pre	E	6710	Depreciation, Amortization, and Depletion	N			Production
	Pre	Е	6720	Bad Debt Expense	N			Production
	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources	N			Production
	Pre	Е	6800	Future Funded Expenses	N			Production, Nonproduction
	Pre	Е	6900	Nonproduction Costs	N			Nonproduction. Report stewardship costs separately.
	Pre	Е	7210	Losses on Disposition of Assets - Other	N	X		Production, Nonproduction
	Pre	E	7211	Losses on Disposition of Investments	N	X		Production, Nonproduction
	Pre	Е	7212	Losses on Disposition of Borrowings	N	X		Production, Nonproduction
	Pre	Е	7280	Unrealized Losses	N	X		Production, Nonproduction
	Pre	E	7290	Other Losses	N	X		Production, Nonproduction

Statement of Net Cost for Fiscal 2005 Reporting

					USSGL	Account Attrib	outes/1	
					ance			
ine	Pre/	Trial	USSGL	USSGL Account Title	Federal/ 2	Exchange/	Cust/	Additional Information Required
lo.	Post	Bal.	Account		NonFederal	Nonexch.	Noncust.	·
		E	7300	Extraordinary Items	N	X		Production, Nonproduction
		E	7500	Distribution of Income - Dividend	N	Х		Production, Nonproduction
	Pre	E	7600	Changes in Actuarial Liability	N			Production, Nonproduction
				om the Public				
			5100	Revenue From Goods Sold	N	X*		
	Pre		5109	Contra Revenue for Goods Sold	N	X*		
			5200	Revenue From Services Provided	N	X*		
			5209	Contra Revenue for Services Provided	N	X*		
	Pre		5310	Interest Revenue - Other	N	Х	Α	
	Pre		5311	Interest Revenue - Investments	N	Х	Α	
;	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	X	Α	
i	Pre	Е	5317	Contra Revenue for Interest Revenue - Loans	N	Х	А	
	Pre	E	5318	Receivable Contra Revenue for Interest Revenue - Investments	N	Х	^	
i i	Pre		5319	Contra Revenue for Interest Revenue - Other	N	X	A	
		E	5320	Penalties. Fines. and Administrative Fees Revenue	N	X	A	
5	Pre Pre	E	5329	Contra Revenue for Penalties, Fines, and	N N	X	A	
)	Pre	E	5329	Administrative Fees	IN	X	A	
,	Pre	E	5400	Benefit Program Revenue	N	X		
	Pre	E	5409	Contra Revenue for Benefit Program Revenue	N	X		
	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X*		
	Pre	Е	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X*		
	Pre	E	5900	Other Revenue	N	Х		
	Pre		5909	Contra Revenue for Other Revenue	N	Х		
	Pre	Е	7110	Gains on Disposition of Assets - Other	N	Х		Production, Nonproduction
	Pre	Е	7111	Gains on Disposition of Investments	N	Х		Production, Nonproduction
	Pre	E	7112	Gains on Disposition of Borrowings	N	Х		Production, Nonproduction
	Pre	E	7180	Unrealized Gains	N	Х		Production, Nonproduction
	Pre	E	7190	Other Gains	N	Х		Production, Nonproduction
Ne	t Costs	With	the Public					
ME	50315	7 441111	CALC (4 -	5)		1		
			CALO (4 -)	-, 				
To	tal Net	Costs	l					
			CALC (3 +	6)				

Statement of Net Cost for Fiscal 2005 Reporting

					USSGI	Account Attrib	utes/1	
					Adjusted Trial Balance			
Line	Pro/	Trial	USSGL	USSGL Account Title		Exchange/	Cust/	Additional Information Required
-	Post	_	Account	OOOGE Account Title	NonFederal		Noncust.	Additional information Required
10.	1 031	Dai.	Account		Nom ederal	Nonexcii.	Noncust.	
8 Cos	sts Not	t Assic	ned to Pro	grams				
8		E	6400	Benefit Expense	F/N			Nonproduction. Cost not assigned to programs.
8		Е	6800	Future Funded Expenses	F/N			Nonproduction. Cost not assigned to programs.
8		Е	6850	Employer Contributions to Employee Benefit	F			Nonproduction. Cost not assigned to programs.
				Programs Not Requiring Current-Year Budget				
				Authority (Unobligated)				
8	Pre	Е	6900	Nonproduction Costs	F/N			Nonproduction. Cost not assigned to programs.
8		Е	7210	Losses on Disposition of Assets - Other	N	Х		Nonproduction. Cost not assigned to programs.
8	Pre	Е	7211	Losses on Disposition of Investments	F/N	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7212	Losses on Disposition of Borrowings	F	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7280	Unrealized Losses	F/N	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7290	Other Losses	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7300	Extraordinary Items	F/N	X		Nonproduction. Cost not assigned to programs.
8		E	7500	Distribution of Income - Dividend	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7600	Changes in Actuarial Liability	N			Nonproduction. Cost not assigned to programs.
9 Les				ot Attributed to Programs				
9		Е	5310	Interest Revenue - Other	F/N	X		Exchange revenue not attributable to programs.
9		E	5311	Interest Revenue - Investments	F/N	Х		Exchange revenue not attributable to programs.
9	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested	F/N	Х		Exchange revenue not attributable to programs.
	_			Funds		.,		
9	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	F/N	Х		Exchange revenue not attributable to programs.
	D==	_	5040	Receivable Contra Revenue for Interest Revenue - Investments	E/NI	V		Evelope a verse verse pet ettributelele te pre succes
9 9		E E	5318 5319	Contra Revenue for Interest Revenue - Investments Contra Revenue for Interest Revenue - Other	F/N F/N	X		Exchange revenue not attributable to programs. Exchange revenue not attributable to programs.
9		E	5900	Other Revenue	F/N F/N	X	+	Exchange revenue not attributable to programs.
9		E	5900	Contra Revenue for Other Revenue	F/N	X	+	Exchange revenue not attributable to programs. Exchange revenue not attributable to programs.
9		E	7110	Gains on Disposition of Assets - Other	N	X	+	Nonproduction. Cost not assigned to programs.
9		E	7111	Gains on Disposition of Investments	F/N	X	1	Nonproduction. Cost not assigned to programs.
9		E	7112	Gains on Disposition of Borrowings	F	X	1	Nonproduction. Cost not assigned to programs.
9		E	7180	Unrealized Gains	F/N	X	+	Nonproduction. Cost not assigned to programs.
9		E	7190	Other Gains	F/N	X	†	Nonproduction. Cost not assigned to programs.
	. 10	_	7 100	Outor Gamo	1 // 1		†	recorproduction. Cost not assigned to programs.
10 N	et Cost	t of On	erations	<u> </u>			†	
10	. 5031	. 	CALC (7 +	8 - 9)		+	†	

^{*} By definition, the USSGL account can only have this USSGL account attribute domain.

Footnotes:

^{1 -} Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

^{2 -} USSGL account attribute domains F and N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a non-Federal trading partner (N).

Statement of Changes in Net Position for Fiscal 2005 Reporting

							USSGL Ac	count Attributes/1	
							Adjuste	d Trial Balance	
Cum. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
-									
		1	Begin	ning E	Balances				
	Х	1	Pre	В	3100	Unexpended Appropriations - Cumulative			
Х		1	Pre	В	3310	Cumulative Results of Operations			
		2	Prior-	Period	l Adjustme	nts (+/-)			
	Х	2	Pre	E	3108	Unexpended Appropriations - Prior-Period			
						Adjustments - Restated			
	Х	2	Pre	Е	3109	Unexpended Appropriations - Prior-Period			
		_	' ' '	_	0100	Adjustments - Not Restated			
		2	Pre	E	5708	Expended Appropriations - Prior-Period			
		2	FIE	_	3700	Adjustments - Restated			
X		2	Pre	E	5709	Expended Appropriations - Prior-Period			
^		2	Pie		5709	Adjustments - Not Restated			
Х		2	Pre	Е	7400	Prior-Period Adjustments - Not Restated			
X			Pre	E	7400	Prior-Period Adjustments - Not Restated			
	-	2	Pie	드	7401	Phor-Period Adjustments - Restated			
	-	3	Dogin	ning E	Palanasa A	l .s Adjusted			
Х	Х	3	Бедіі	illing E	CALC (1				
	_ ^	3			CALC (1	2) 			
		Dudo	totorii	Einon	ing Source				
		Биид	letar y	rillalic	Ing Source	;s. 			
		4	Annr	prioti	ons Receiv				
	X	4	Appro	E	3101				Should tie to the Statement of Budgetary
	^	4		E	3101	Unexpended Appropriations -			Resources, line 1A, except for trust and special
						Appropriations Received			funds and during a continuing resolution.
	-								tande and daming a containanty recolution.
	_	-	A	n riot!	l one Trest of	armod Im/Out (1/)			
				priation		erred-In/Out (+/-) Unexpended Appropriations - Transfers-In	1		Debit - Decreases/Credit - Increases
	X		Pre		3102		1		
	X	၁	Pre	E	3103	Unexpended Appropriations - Transfers-			Debit - Decreases/Credit - Increases
	-					Out	1		
	-	6	Other	Adius	tmonto /Do	espissions etc.) (+/.)			
	X		Pre	E	3106	escissions, etc.) (+/-) Unexpended Appropriations - Adjustments			Debit - Decreases/Credit - Increases
	^		Pre	E	5790		1		1
X		О	Pre	E	5/90	Other Financing Sources			Relating to adjustments. Debit - Decreases /Cre - Increases

Statement of Changes in Net Position for Fiscal 2005 Reporting

							USSGL Ac	count Attributes/1	
								d Trial Balance	
Cum. Res.	Unexp.	Line		Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
		7		opriatio	ons Used				
	Χ	7	Pre	E	3107	Unexpended Appropriations - Used			Debit - Decreases/Credit - Increases
Χ		7	Pre	E	5700	Expended Appropriations			Debit - Decreases/Credit - Increases
		8	None	xchang	ge Revenue				
Χ			Pre	E	5310	Interest Revenue - Other	Т	Α	
Х		8	Pre	E	5311	Interest Revenue - Investments	Т	Α	
						Interest Revenue - Loans			
Χ		8	Pre	E	5312	Receivable/Uninvested Funds	Т	Α	
						Contra Revenue for Interest Revenue -			
Χ		8	Pre	E	5317	Loans Receivable	Т	Α	
						Contra Revenue for Interest Revenue -			
Χ		8	Pre	E	5318	Investments	Т	Α	
Χ		8	Pre	Е	5319	Contra Revenue for Interest Revenue -	Т	Α	
						Other			
Χ		8	Pre	Е	5320	Penalties, Fines, and Administrative Fees	Т	Α	
						Revenue			
Χ		8	Pre	E	5329	Contra Revenue for Penalties, Fines, and	Т	Α	
						Administrative Fees			
Χ		8	Pre	E	5400	Benefit Program Revenue	Т		
Χ		8	Pre	E	5409	Contra Revenue for Benefit Program	Т		
						Revenue			
Χ		8	Pre	Е	5800	Tax Revenue Collected	T*	Α	Reported by recipient/noncust. Entity only
Χ		8	Pre	E	5801	Tax Revenue Accrual Adjustment	T*	Α	Reported by recipient/noncust. Entity only
Х		8	Pre	E	5809	Contra Revenue for Taxes	T*	Α	Reported by recipient/noncust. Entity only
Χ		8	Pre	Е	5890	Tax Revenue Refunds	T*	Α	Reported by recipient/noncust. Entity only
Х		8	Pre	Е	5900	Other Revenue	Т	Α	
Х		8	Pre	E	5909	Contra Revenue for Other Revenue	Т	Α	
		9	Dona	tions a	nd Forfeitu	res of Cash and Cash Equivalents			
Х			Pre	E	5600	Donated Revenue - Financial Resources	T*		
Х		9	Pre	E	5609	Contra Revenue for Donations - Financial	T*		
			-			Resources			
Х		9	Pre	E	5900	Other Revenue	Т		Budgetary. Related to forfeitures of cash and case equivalents.
Х		9	Pre	E	5909	Contra Revenue for Other Revenue	Т		Budgetary. Related to forfeitures of cash and case equivalents.

Statement of Changes in Net Position for Fiscal 2005 Reporting

Statement	of Chang	es in l	Net Po	sition	for Fiscal 2	2005 Reporting			
							USSGL Ac	count Attributes/1	
								d Trial Balance	
um. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
f Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
		10	Trans	fers-In	/Out Witho	ut Reimbursement (+/-)			
Х		10	Pre	E	5740	Appropriated Earmarked Receipts			
**		. •		_	0.10	Transferred In			
Χ		10	Pre	Е	5745	Appropriated Earmarked Receipts Transferred Out			
Х		10	Pre	E	5750	Expenditure Financing Sources - Transfers-			
		10	1 10		3730	In			
X		10	Pre	E	5755	Nonexpenditure Financing Sources -			
						Transfers-In			
Х		10	Pre	E	5760	Expenditure Financing Sources - Transfers- Out			
Х		10	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out			
		11				cing Sources (+/-)			
X		11	Pre	Е	5790	Other Financing Sources			Budgetary
Χ		11	Pre	Е	7110	Gains on Disposition of Assets - Other	T		Budgetary
X		11	Pre	Е	7111	Gains on Disposition of Investments	T		Budgetary
Χ		11	Pre	E	7112	Gains on Disposition of Borrowings	T		Budgetary
Χ		11	Pre	E	7180	Unrealized Gains	T		Budgetary
Χ		11	Pre	E	7190	Other Gains	T		Budgetary
Χ		11	Pre	Е	7210	Losses on Disposition of Assets - Other	Т		Budgetary
Χ		11	Pre	E	7211	Losses on Disposition of Investments	Т		Budgetary
Χ		11	Pre	Е	7212	Losses on Disposition of Borrowings	Т		Budgetary
Χ		11	Pre	E	7280	Unrealized Losses	T		Budgetary
Χ		11	Pre	E	7290	Other Losses	Т		Budgetary
Х		11	Pre	E	7500	Distribution of Income - Dividend	Т		Budgetary
		Othe	r Finai	ncing S	Sources:				
		12				ires of Property			
Х		12	Pre	E	5610	Donated Revenue - Nonfinancial Resources	T*		
Х		12	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	T*		
Х		12	Pre	E	5900	Other Revenue	Т		No budgetary impact. Related to forfeitures of properties.
Х		12	Pre	Е	5909	Contra Revenue for Other Revenue	Т		No budgetary impact. Related to forfeitures of properties.

Statement of Changes in Net Position for Fiscal 2005 Reporting

Statement	or chang	C3 III I	Tet F	Januari	Tor i iscai z	2005 Reporting	LICCCI AC	count Attributes/1	T
							USSGL AC	Count Attributes/1	
							Adjuste	d Trial Balance	
Cum. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.		Post	-	Account		Nonexch.	Noncust.	7.44
						ut Reimbursement (+/-)			
Χ		13	Pre	E	5720	Financing Sources Transferred In Without			
						Reimbursement			
Χ		13	Pre	Е	5730	Financing Sources Transferred Out			
						Without Reimbursement			
			Imput	ted Fin		m Costs Absorbed by Others			
Χ		14	Pre	Е	5780	Imputed Financing Sources			
· <u> </u>			Other	<u> </u>					
Χ		15	Pre	E	5790	Other Financing Sources			No budgetary impact.
Χ		15	Pre	Е	5799	Adjustment of Appropriations Used			No budgetary impact.
X		15	Pre	E	5900	Other Revenue	Т		Portion associated with nonexchange revenue. Nonbudgetary
Х		15	Pre	E	5909	Contra Revenue for Other Revenue	Т		Portion associated with nonexchange revenue. Nonbudgetary
Х		15	Pre	Е	7110	Gains on Disposition of Assets - Other	Т		No budgetary impact.
X		15	Pre	E	7111	Gains on Disposition of Investments	T		No budgetary impact.
X			Pre	E	7112	Gains on Disposition of Borrowings	Ť		No budgetary impact.
X		15	Pre	E	7180	Unrealized Gains	† †		No budgetary impact.
X		15	Pre	E	7190	Other Gains	Ť		No budgetary impact.
X		15	Pre	E	7210	Losses on Disposition of Assets - Other	Ť		No budgetary impact.
X		_	Pre	E	7211	Losses on Disposition of Investments	Ť		No budgetary impact.
X		15	Pre	Ē	7212	Losses on Disposition of Borrowings	Ť		No budgetary impact.
Х		15	Pre	E	7280	Unrealized Losses	T		No budgetary impact.
Х		15	Pre	Е	7290	Other Losses	Т		No budgetary impact.
Х		15	Pre	Е	7500	Distribution of Income - Dividend	Т		No budgetary impact.
		16	Total		ing Source	es			
Χ		16			(615)				
	Х	16		CALC	(47)				
X		17	Not C	oot of	Oneretions	(1/)			
^		17	Net	טפנ טו	Operations) (**-*)			
		18	Endin	ng Bala	nces				
Х		18		CALC	((3+16) -17	7)			Should equal the ending amount reported as ne position on the Balance Sheet.
	Х	18		CALC	(3 + 16)				Should equal the ending amount reported as net position on the Balance Sheet.

^{*} By definition, the USSGL account can only have this USSGL attribute domain.

Footnote:

^{1 -} Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

					USSGL A	Accou	unt Attributes/1	
							rial Balance	
ne.	Pre/	Trial	USSGL	USSGL Account	Federal/		Exch./	
-	-		Account		NonFed.		Nonexch.	Additional Information Required
Ť								1
soi	urces	Used	to Financ	e Activities:				
ıdg	etary	Resou	irces Obl	igated				
				(Must = SBR line 8)				
_			4801	Undelivered Orders - Obligations, Unpaid				
			4802	Undelivered Orders - Obligations, Prepaid/Advanced				
1	Pre	Е	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid				
1	Pre	Е	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced				
1	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid				
1	Pre	Е	4902	Delivered Orders - Obligations, Paid				
1	Pre	E-B	4908	Authority Outlayed Not Yet Disbursed				
1	Pre	Е	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid				
		E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid				
	110	_	+00Z	Ophicia rajustinente en mer real Benverea enacia Obligatione, i ala				
<u> </u>								
2	Less:	Spen	ding Auth	nority From Offsetting Collections and Recoveries (Must = EOY SBR line 3, 4)/2				
	Pre	E	4212	Liquidation of Deficiency - Offsetting Collections				
2	Pre	E-B	4221	Unfilled Customer Orders Without Advance				Obligated amounts only for final in year of expiration. (Decreases)/Increases
2	Pre	E-B	4222	Unfilled Customer Orders With Advance				Obligated amounts only for final in year of expiration. (Decreases)/Increases
2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable				(
2			4251	Reimbursements and Other Income Earned - Receivable				
2	Pre	Е	4252	Reimbursements and Other Income Earned - Collected				
_		Е	4255	Appropriation Trust Fund Expenditure Transfers - Collected				
2	Pre	Е	4260	Actual Collections of "governmental-type" Fees				
2	Pre	Е	4261	Actual Collections of Business-Type Fees				
2	Pre	E	4262	Actual Collections of Loan Principal				
				·				
		E	4263	Actual Collections of Loan Interest				
		E	4264	Actual Collections of Rent				
_		E	4265	Actual Collections From Sale of Foreclosed Property				
		E	4266	Other Actual Business-Type Collections From Non-Federal Sources				
_		E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	1			
_		E	4271	Actual Program Fund Subsidy Collected				
_		E E	4273 4275	Interest Collected From Treasury Actual Collections From Liquidating Fund				
		E	4276	Actual Collections From Financing Fund				
		E	4277	Other Actual Collections - Federal				
_			4281	Actual Program Fund Subsidy Receivable				
		E-B	4283	Interest Receivable From Treasury				
_		E-B E-B	4285	Receivable From the Liquidating Fund				
			4286	Receivable From the Financing Fund				

State	ement	of Fin	ancing to	r Fiscal 2005 Reporting			1
						ount Attributes/1	
	<u> </u>					Trial Balance	
				USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
		_					
2	Pre	Е	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			
				Recoveries			
2	Pre Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
				Obligations, Refunds Collected			
2	Pre	Е	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
2	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			
				Collected			
3	Oblig	ations		ffsetting Collections and Recoveries			
3	3		CALC (1	-2)			
	<u> </u>	D: 4 "	1 100	(C. D. 14 (N. 4 ODD.)) 40)			05.004.514
4	Less:	DISTRIC	utea Onse	etting Receipts (Must = SBR line 16)			Should equal deposits to Treasury on SF 224, FM
							1219, and FMS 1220. Excludes amounts related
							to the change in receivables and in related
							allowances. Revenue collected and distributed in
							offsetting receipt accounts only.
4	Pre	Е	5100	Revenue From Goods Sold			
4	Pre	Е	5109	Contra Revenue for Goods Sold			
4	Pre	Ε	5200	Revenue From Services Provided			
4	Pre	Е	5209	Contra Revenue for Services Provided			
4	Pre	Ε	5310	Interest Revenue - Other			
4	Pre	Ε	5311	Interest Revenue - Investments			
4	Pre	Ε	5312	Interest Revenue - Loans Receivable/Uninvested Funds			
4	Pre	Е	5317	Contra Revenue for Interest Revenue - Loans Receivable			
4	Pre	Е	5318	Contra Revenue for Interest Revenue - Investments			
4	Pre	Е	5319	Contra Revenue for Interest Revenue - Other			
4	Pre	Е	5320	Penalties, Fines, and Administrative Fees Revenue			
4	Pre	Е	5329	Contra Revenue for Penalties, Fines, and Administrative Fees			
4	Pre	Е	5400	Benefit Program Revenue			
		E	5409	Contra Revenue for Benefit Program Revenue			
		E	5500	Insurance and Guarantee Premium Revenue			
	-	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
		E	5600	Donated Revenue - Financial Resources	+	+	
		E	5609	Contra Revenue for Donations - Financial Resources		+	
		E	5750	Expenditure Financing Sources - Transfers-In			
		Е	5800	Tax Revenue Collected			
		Е	5801	Tax Revenue Accrual Adjustment			
		Е	5809	Contra Revenue for Taxes			
4	Pre	Е	5890	Tax Revenue Refunds			
		Е	5900	Other Revenue			
4	Pre	E	5909	Contra Revenue for Other Revenue			

					USSGL Acco	ount Attributes/1	
						Trial Balance	
ne	Pre/	Trial	USSGI	USSGL Account	Federal/	Exch./	
			Account		NonFed.	Nonexch.	Additional Information Required
<u>,. </u>	1 031	Dai.	Account	THE	Nom eu.	Nonexcii.	Additional information Required
5	Net O	bligat	ions				
5			CALC (3	- 4)			
ne	r Reso	urces					
6	Dona	tions a	and Forfe	itures of Property (Must = CNP line 12)			
		E	5610	Donated Revenue - Nonfinancial Resources			
6	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources			
		E	5900	Other Revenue			No budgetary impact. Related to forfeitures of
							properties.
6	Pre	E	5909	Contra Revenue for Other Revenue			No budgetary impact. Related to forfeitures of
							properties.
_	T	.	- 10 - 11 11 11	hart Bairchann and (11) (March - OND line 40)			
				hout Reimbursement (+/-) (Must = CNP line 13)			
		E	5720	Financing Sources Transferred In Without Reimbursement			
7	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
8	Imput	ed Fir		rom Costs Absorbed by Others (Must = CNP line 14)			
8	Pre	Е	5780	Imputed Financing Sources			
			urces (+/	-) (Must = CNP line 15)			
	_	E	5790	Other Financing Sources			No budgetary impact
_		E	5799	Adjustment of Appropriations Used			
		E	5900	Other Revenue		T	No budgetary impact.
		E	5909	Contra Revenue for Other Revenue		T	No budgetary impact.
		E	7110	Gains on Disposition of Assets - Other		Т	No budgetary impact.
9	Pre	E	7111	Gains on Disposition of Investments		T	No budgetary impact.
9	Pre	E	7112	Gains on Disposition of Borrowings		T	No budgetary impact.
9	Pre	E	7180	Unrealized Gains		Т	No budgetary impact.
9	Pre	E	7190	Other Gains		T	No budgetary impact.
9	Pre	Е	7210	Losses on Disposition of Assets - Other		Т	No budgetary impact.
		E	7211	Losses on Disposition of Investments		Т	No budgetary impact.
		Е	7212	Losses on Disposition of Borrowings		Т	No budgetary impact.
		E	7280	Unrealized Losses		T	No budgetary impact.
		Е	7290	Other Losses		Т	No budgetary impact.
9	Pre	E	7500	Distribution of Income - Dividend		Т	No budgetary impact.
46	N-4 0	41 7	<u> </u>	Hand to Firm Anti-data			
10	Net O	tner R		S Used to Finance Activities			
	I	l	CALC (6	9)			

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	That Fund	d Expenses Recognized in Prior Periods			
_	0700				
E	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments
					collected.
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					Credit reform, if net decrease
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E-B	2940	Capital Lease Liability			If net decrease. Related to payment made prior to
					fiscal 1991.
E-B	2960	Accounts Payable From Canceled Appropriations			If net decrease
F-R					If net decrease
	2995				If net decrease
	2000	Libraria Cicaria Cost Liability			ii not deorease
E-B	1310	Accounts Receivable			Vendor overpayments collected.
E	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for
					debit balance.
	E-B E-B E-B E-B E-B E-B E-B E-B E-B E-B	E-B 2160 E-B 2170 E-B 2190 E-B 2220 E-B 2225 E-B 2290 E-B 2610 E-B 2630 E-B 2650 E-B 2690 E-B 2940 E-B 2990 E-B 2995 E-B 1310	E-B 2160 Entitlement Benefits Due and Payable E-B 2170 Subsidy Payable to the Financing Account E-B 2190 Other Accrued Liabilities E-B 2220 Unfunded Leave E-B 2225 Unfunded FECA Liability E-B 2290 Other Unfunded Employment Related Liability E-B 2610 Actuarial Pension Liability E-B 2620 Actuarial Health Insurance Liability E-B 2630 Actuarial Life Insurance Liability E-B 2650 Actuarial FECA Liability E-B 2690 Other Actuarial Liabilities E-B 2920 Contingent Liabilities E-B 2940 Capital Lease Liability E-B 2950 Sestimated Cleanup Cost Liability E-B 2990 Estimated Cleanup Cost Liability E-B 2995 Estimated Cleanup Cost Liability	E-B 2160 Entitlement Benefits Due and Payable E-B 2170 Subsidy Payable to the Financing Account E-B 2190 Other Accrued Liabilities E-B 2220 Unfunded Leave E-B 2225 Unfunded FECA Liability E-B 2290 Other Unfunded Employment Related Liability E-B 2610 Actuarial Pension Liability E-B 2620 Actuarial Health Insurance Liability E-B 2630 Actuarial Life Insurance Liability E-B 2650 Actuarial Liabilities E-B 290 Other Actuarial Liabilities E-B 2910 Contingent Liabilities E-B 2920 Contingent Liabilities E-B 2930 Accounts Payable From Canceled Appropriations E-B 2990 Other Liabilities	E-B 2160 Entitlement Benefits Due and Payable E-B 2170 Subsidy Payable to the Financing Account E-B 2190 Other Accrued Liabilities E-B 2220 Unfunded Leave E-B 2225 Unfunded FECA Liability E-B 2290 Other Unfunded Employment Related Liability E-B 2290 Actuarial Pension Liability E-B 2610 Actuarial Health Insurance Liability E-B 2630 Actuarial Health Insurance Liability E-B 2650 Actuarial Life Insurance Liability E-B 2650 Other Actuarial Life Insurance Liability E-B 2690 Other Actuarial Liabilities E-B 2920 Contingent Liabilities E-B 2940 Capital Lease Liability E-B 2950 September 1 Accounts Payable From Canceled Appropriations E-B 2995 Estimated Cleanup Cost Liability E-B 3110 Accounts Receivable

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Line Prof.								
No. Post Bal. Account Title Non-exch. Additional Information Required 13° Pre E						Adjusted	Trial Balance	
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14A Credit Program Collections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy								
14A Credit Program Collections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy								
14A Credit Program Collections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy								
14A Pre E 4260 Actual Collections of "governmental-type" Fees Credit reform financing funds only	14	Budg	etary	Offsetting	Collections and Receipts That Do Not Affect Net Cost of Operations			
14A Pre E 4260 Actual Collections of "governmental-type" Fees Credit reform financing funds only								
14A Pre E 4260 Actual Collections of "governmental-type" Fees Credit reform financing funds only								
14A Pre E 4281 Actual Collections of Business-Type Fees Credit reform financing funds only								
14A Pre E 4262 Actual Collections of Loan Principal Credit reform financing funds only	14A	Pre						Credit reform financing funds only.
14A Pre E 4263 Actual Collections of Loan Interest Credit reform financing funds only	14A	Pre	E	4261	Actual Collections of Business-Type Fees			Credit reform financing funds only
14A Pre E 4264 Actual Collections of Rent Credit reform financing funds only	14A	Pre	Е	4262	Actual Collections of Loan Principal			Credit reform financing funds only
14A Pre E 4265 Actual Collections From Sale of Foreclosed Property Credit reform financing funds only 14A Pre E 4266 Other Actual Business-Type Collections From Non-Federal Sources Credit reform financing funds only 14A Pre E 4267 Other Actual "governmental-type" Collections From Non-Federal Sources Credit reform financing funds only 14A Pre E 4271 Actual Program Fund Subsidy Collected Credit reform financing funds only 14A Pre E 4273 Interest Collected From Treasury Credit reform financing funds only 14A Pre E 4275 Actual Collections From Liquidating Fund Credit reform financing funds only 14A Pre E 4277 Other Actual Collections - Federal Credit reform financing funds only 14A Pre E 4281 Actual Program Fund Subsidy Receivable Credit reform financing funds only 14A Pre E 4281 Actual Program Fund Subsidy Receivable Credit reform financing funds only 14A Pre E 4283 Interest Receivable From Treasury Credit reform financing funds only 14A Pre E 4286 Receivable From the Liquidating Fund Credit reform financing funds only 14A Pre E 4286 Receivable From the Financing Fund Credit reform financing funds only 14A Pre E 8 4286 Receivable From the Financing Fund Credit reform financing funds only 14B Other Related to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost.	14A	Pre	Е	4263	Actual Collections of Loan Interest			Credit reform financing funds only
14A Pre E 4265 Actual Collections From Sale of Foreclosed Property Credit reform financing funds only 14A Pre E 4266 Other Actual Business-Type Collections From Non-Federal Sources Credit reform financing funds only 14A Pre E 4267 Other Actual "governmental-type" Collections From Non-Federal Sources Credit reform financing funds only 14A Pre E 4271 Actual Program Fund Subsidy Collected Credit reform financing funds only 14A Pre E 4273 Interest Collected From Treasury Credit reform financing funds only 14A Pre E 4275 Actual Collections From Liquidating Fund Credit reform financing funds only 14A Pre E 4277 Other Actual Collections - Federal Credit reform financing funds only 14A Pre E 4281 Actual Program Fund Subsidy Receivable Credit reform financing funds only 14A Pre E 4281 Actual Program Fund Subsidy Receivable Credit reform financing funds only 14A Pre E 4281 Actual Program Fund Subsidy Receivable From Treasury Credit reform financing funds only 14A Pre E 4281 Interest Receivable From Treasury Credit reform financing funds only 14A Pre E 4286 Receivable From the Liquidating Fund Credit reform financing funds only 14A Pre E 4286 Receivable From the Financing Fund Credit reform financing funds only 14A Pre E 4286 Receivable From the Financing Fund Credit reform financing funds only 14B Other Related to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost.	14A	Pre	Ε	4264	Actual Collections of Rent			Credit reform financing funds only
14A Pre Fig. 14B Pre	14A	Pre	E	4265	Actual Collections From Sale of Foreclosed Property			
14A PreE4267Other Actual "governmental-type" Collections From Non-Federal SourcesCredit reform financing funds only14A PreE4271Actual Program Fund Subsidy CollectedCredit reform financing funds only14A PreE4273Interest Collected From TreasuryCredit reform financing funds only14A PreE4275Actual Collections From Liquidating FundCredit reform financing funds only14A PreE4281Actual Collections - FederalCredit reform financing funds only14A PreE-B4281Actual Program Fund Subsidy ReceivableCredit reform financing funds only14A PreE4283Interest Receivable From TreasuryCredit reform financing funds only14A PreE-B4285Receivable From the Liquidating FundCredit reform financing funds only14A PreE-B4286Receivable From the Financing FundCredit reform financing funds only14A PreE-B4287Other Federal ReceivablesCredit reform financing funds only14B OtherRelated to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost.					. ,			9
14A Pre E 4271 Actual Program Fund Subsidy Collected Credit reform financing funds only 14A Pre E 4273 Interest Collected From Treasury Credit reform financing funds only 14A Pre E 4275 Actual Collections From Liquidating Fund Credit reform financing funds only 14A Pre E 4277 Other Actual Collections - Federal Credit reform financing funds only 14A Pre E-B 4281 Actual Program Fund Subsidy Receivable Credit reform financing funds only 14A Pre E-B 4283 Interest Receivable From Treasury Credit reform financing funds only 14A Pre E-B 4286 Receivable From the Liquidating Fund Credit reform financing funds only 14A Pre E-B 4286 Receivable From the Financing Fund Credit reform financing funds only 14A Pre E-B 4287 Other Federal Receivables Credit reform financing funds only 14B Other Related to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost.								
14A Pre E 4273 Interest Collected From Treasury Credit reform financing funds only 14A Pre E 4275 Actual Collections From Liquidating Fund Credit reform financing funds only 14A Pre E 4277 Other Actual Collections - Federal Credit reform financing funds only 14A Pre E 4281 Actual Program Fund Subsidy Receivable Credit reform financing funds only 14A Pre E 4283 Interest Receivable From Treasury Credit reform financing funds only 14A Pre E 5 4286 Receivable From the Liquidating Fund Credit reform financing funds only 14A Pre E 5 4286 Receivable From the Financing Fund Credit reform financing funds only 14A Pre E 5 4287 Other Federal Receivables 14B Other 14B Other 15 5310 Interest Revenue - Other 16 T					Actual Drogram Fund Subsidy Collected			
14A PreE4275Actual Collections From Liquidating FundCredit reform financing funds only14A PreE4277Other Actual Collections - FederalCredit reform financing funds only14A PreE-B4281Actual Program Fund Subsidy ReceivableCredit reform financing funds only14A PreE4283Interest Receivable From TreasuryCredit reform financing funds only14A PreE-B4285Receivable From the Liquidating FundCredit reform financing funds only14A PreE-B4286Receivable From the Financing FundCredit reform financing funds only14A PreE-B4287Other Federal ReceivablesCredit reform financing funds only14B OtherRelated to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost.14B PreE5310Interest Revenue - OtherT								
14A Pre E 4277 Other Actual Collections - Federal Credit reform financing funds only 14A Pre E-B 4281 Actual Program Fund Subsidy Receivable Credit reform financing funds only 14A Pre E 4283 Interest Receivable From Treasury Credit reform financing funds only 14A Pre E-B 4285 Receivable From the Liquidating Fund Credit reform financing funds only 14A Pre E-B 4286 Receivable From the Financing Fund Credit reform financing funds only 14A Pre E-B 4287 Other Federal Receivables Credit reform financing funds only 14B Other 14B Pre E 5310 Interest Revenue - Other T					,			Credit reform financing funds only
14A PreE-B4281Actual Program Fund Subsidy ReceivableCredit reform financing funds only14A PreE4283Interest Receivable From TreasuryCredit reform financing funds only14A PreE-B4285Receivable From the Liquidating FundCredit reform financing funds only14A PreE-B4286Receivable From the Financing FundCredit reform financing funds only14A PreE-B4287Other Federal ReceivablesCredit reform financing funds only14B OtherRelated to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost.14B PreE5310Interest Revenue - OtherT			Ε	4275	Actual Collections From Liquidating Fund			Credit reform financing funds only
14A Pre E 4283 Interest Receivable From Treasury 14A Pre E-B 4285 Receivable From the Liquidating Fund 14A Pre E-B 4286 Receivable From the Financing Fund 14A Pre E-B 4287 Other Federal Receivables 14B Other 14B Pre E 5310 Interest Revenue - Other Credit reform financing funds only Related to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost.	14A	Pre	Е					Credit reform financing funds only
14A Pre E-B 4285 Receivable From the Liquidating Fund Credit reform financing funds only 14A Pre E-B 4286 Receivable From the Financing Fund Credit reform financing funds only 14A Pre E-B 4287 Other Federal Receivables Credit reform financing funds only 14B Other Related to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost. 14B Pre E 5310 Interest Revenue - Other T	14A	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			Credit reform financing funds only
14A Pre E-B 4285 Receivable From the Liquidating Fund Credit reform financing funds only 14A Pre E-B 4286 Receivable From the Financing Fund Credit reform financing funds only 14A Pre E-B 4287 Other Federal Receivables Credit reform financing funds only 14B Other Related to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost. 14B Pre E 5310 Interest Revenue - Other T	14A	Pre	F	4283	Interest Receivable From Treasury			Credit reform financing funds only
14A Pre E-B 4286 Receivable From the Financing Fund Credit reform financing funds only 14A Pre E-B 4287 Other Federal Receivables Credit reform financing funds only 14B Other Related to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost. 14B Pre E 5310 Interest Revenue - Other T				4285	Receivable From the Liquidating Fund			
14A Pre E-B 4287 Other Federal Receivables Credit reform financing funds only 14B Other Related to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost. 14B Pre E 5310 Interest Revenue - Other					. •			g ,
14B Other Related to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost. 14B Pre E 5310 Interest Revenue - Other T					0			
receipts that is not reported on the Statement of Net Cost. 14B Pre E 5310 Interest Revenue - Other T	14A	rie	⊏-R	420/	Other rederal Receivables			Credit reform linancing lunds only
receipts that is not reported on the Statement of Net Cost. 14B Pre E 5310 Interest Revenue - Other T								
receipts that is not reported on the Statement of Net Cost. 14B Pre E 5310 Interest Revenue - Other T	4	0						
14B Pre E 5310 Interest Revenue - Other T	14B	Other	'					
14B Pre E 5310 Interest Revenue - Other T								·
								Net Cost.
14B Pre E 5311 Interest Revenue - Investments T					Interest Revenue - Other		T	
	14B	Pre	E	5311	Interest Revenue - Investments		T	

State	ment	OI FIII	anding to	r Fiscal 2005 Reporting	LICCOL Asse		T
-						unt Attributes/1	
Line	Dro/	Trial	HEECI	USSGL Account	•	Trial Balance Exch./	
_	Post	_	Account		Federal/ NonFed.	Nonexch.	Additional Information Required
NO.	FUSI	Dai.	Account	Title	Notirea.	Nonexcii.	Additional information Required
1/B	Pre	_	5312	Interest Revenue - Loans Receivable/Uninvested Funds		Т	
			5317	Contra Revenue - Loans Receivable/Orlinivesieu Funds Contra Revenue for Interest Revenue - Loans Receivable		т Т	
			5318	Contra Revenue for Interest Revenue - Investments		T	
			5319	Contra Revenue for Interest Revenue - Other		T T	
			5320	Penalties, Fines, and Administrative Fees Revenue		Ť	
			5329	Contra Revenue for Penalties, Fines, and Administrative Fees		Ť	
			5400	Benefit Program Revenue		T	
		E	5400	Contra Revenue for Benefit Program Revenue		T	
			5600	Donated Revenue - Financial Resources		<u></u>	
		E	5609	Contra Revenue for Donations - Financial Resources		T*	
			5750	Expenditure Financing Sources - Transfers-In		T*	
		E	5800	Tax Revenue Collected		T*	
		E	5801	Tax Revenue Accrual Adjustment		T*	
			5809	Contra Revenue for Taxes		<u>T*</u>	
		E	5890	Tax Revenue Refunds		<u>T*</u>	
		E	5900	Other Revenue		T	
14B	Pre	E	5909	Contra Revenue for Other Revenue		Т	
45	Dooo		That Fina	nee the Assuicition of Assets			
		E	8802	nce the Acquisition of Assets Purchases of Capitalized Assets			
13	FIE		0002	Fulchases of Capitalized Assets			
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.
10	1 10		1010	Accounts Reservable			vendor overpayments related to capitalized assets.
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
		E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		,
		E-B	1690	Other Investments	N		Current-year purchase amount only
			4901	Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
	Pre	E	4902	Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
				Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing and liquidating funds only
				σ το συνατικό τ			3
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			Credit reform financing and liquidating funds only
		_		Collected			g g g
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
-OF	₹-						
		E-B	1511	Operating Materials and Supplies Held for Use			Current-year purchase amount only
		E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			Current-year purchase amount only
15	Pre	E-B	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
15	Pre	E-B	1521	Inventory Purchased for Resale			Current-year purchase amount only
		E-B	1522	Inventory Held in Reserve for Future Sale		_	Current-year purchase amount only
15		E-B	1523	Inventory Held for Repair			Current-year purchase amount only
15	Pre	E-B	1524	Inventory - Excess, Obsolete, and Unserviceable		· ·	Current-year purchase amount only
15	Pre	E-B	1525	Inventory - Raw Materials			Current-year purchase amount only
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				r Fiscal 2005 Reporting	USSGI Acco	ount Attributes/1	
						Trial Balance	
Line	Dro/	Trial	HESCI	USSGL Account	Federal/	Exch./	
	Post		Account		NonFed.	Nonexch.	Additional Information Required
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15	Pre	E-B	1526	Inventory - Work-in-Process			Current-year purchase amount only
		E-B		Inventory - Finished Goods			Current-year purchase amount only
		E-B		Inventory - Allowance			Current-year purchase amount only. Use to adjust
13	FIE	C-D	1329	inventory - Allowance			book value of inventory upon disposition.
15	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			Current-year purchase amount only
		E-B	1569	Commodities - Allowance			
15	Pre	E-B	1509	Commodities - Allowance			Current-year purchase amount only. Use to adjust
4.5	_		4574	O. 1. 3. M. () 11.11. D			book value of inventory upon disposition.
		E-B	1571	Stockpile Materials Held in Reserve			Current-year purchase amount only
		E-B	1572	Stockpile Materials Held for Sale			Current-year purchase amount only
		E-B	1591	Other Related Property			Current-year purchase amount only
15	Pre	E-B	1599	Other Related Property - Allowance			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
			1711	Land and Land Rights			Current-year purchase amount only
				Improvements to Land			Current-year purchase amount only
15	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
			1720	Construction-in-Progress			Current-year purchase amount only
15		E-B	1730	Buildings, Improvements, and Renovations			Current-year purchase amount only
15	Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations			Purchase amount only. Use to adjust book value
							of inventory upon disposition.
15	Pre	E-B	1740	Other Structures and Facilities			Current-year purchase amount only
15	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1750	Equipment			Current-year purchase amount only
15	Pre	E-B	1759	Accumulated Depreciation on Equipment			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1810	Assets Under Capital Lease			Current-year purchase amount only
15	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1820	Leasehold Improvements			Current-year purchase amount only
		E-B	1829	Accumulated Amortization on Leasehold Improvements			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1830	Internal-Use Software			Current-year purchase amount only
		E-B	1832	Internal-Use Software in Development			Current-year purchase amount only
		E-B	1839	Accumulated Amortization on Internal-Use Software			Current-year purchase amount only. Use to adjust
			.000	7.1004.114.101.114.101.101.101.101.101.10			book value of inventory upon disposition.
15	Pre	E-B	1840	Other Natural Resources			Current-year purchase amount only
		E-B		Allowance for Depletion			Current-year purchase amount only. Use to adjust
10	1 10		1040	Allowance for Depiction			book value of inventory upon disposition.
15	Pre	E-B	1890	Other General Property, Plant, and Equipment			Current-year purchase amount only
		E-B	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			Current-year purchase amount only. Use to adjust
13	1 16	L-D	1000	Accumulated Depression on Other General Froperty, Frant, and Equipment			book value of inventory upon disposition.
15	Pre	E-B	1990	Other Assets			Current-year purchase amount only
10	116	L-D	1990	Olioi Addold			Our one-year purchase amount only
15	Pre	E-B	1310	Accounts Receivable			Vandar avarrayments related to capitalized seests
15	rie	E-D	1310	Accounts necetivable			Vendor overpayments related to capitalized assets.
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
101	FIE	Ľ-D	1350	LUAIIS NECEIVADIE	1		Monoreult reform - Purchase amount only

State	inent	OI FIII	ancing io	r Fiscal 2005 Reporting	HEEGI Acc	ount Attributes/1	1
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			Account		Federal/	Exch./	Additional Information Required
10.	Post	Dai.	Account	Title	NonFed.	Nonexch.	Additional information Required
15	Pre	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		Current-year purchase amount only
	Pre		1690	Other Investments	N		Current-year purchase amount only
	Pre		4901	Delivered Orders - Obligations, Unpaid	IN		Credit reform financing and liquidating funds only
		E E	4902	Delivered Orders - Obligations, Oripaid Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
	Pre		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing and liquidating funds only
15	PIE	_	4971	Downward Adjustments of Phot-Teal Oripaid Delivered Orders - Obligations, Recoveries			Credit reform imancing and inquidating funds only
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			Credit reform financing and liquidating funds only
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
_							
	Comr	nent:	If resourc	es that finance the acquisition of assets or liquidation of liabilities related to			
	invent	tory ar	d property	y, plant, and equipment on line 15 (USSGL accounts 15111899) cannot be			
	derive	ed from	the chan	ge in the inventory/asset accounts, an optional method is to tag the asset transactions			
				he transactions identified thus far that affect "resources that finance the acquisition of			
				f liabilities" related to inventory and property, plant, and equipment include purchases			
				ments, donations, transfers-in, transfers-out, and the book value of assets sold or disposed			
				urce is recognized for the proceeds of the sale. Agencies also may find it useful to			
				nts needed from these transactions in an agency-defined memorandum			
			00 series)				
	Note:	Other	asset tran	nsactions that have yet to be identified may affect this line.			
		0 11101	accot trai	loadione that have yet to be identified may anset the inte.			
	Comr	nent:	For losses	incurred when an asset is sold or disposed of and a budgetary resource is			
				ns exist for reporting the loss on the Statement of Financing. The first			
				e book value on line 15: Resources that Finance the Acquisition of Assets or Liquidation			
				ide the loss in Components Not Requiring or Generating Resources (lines 2528).			
				to include the loss in Components Not Requiring or Generating Resources. Then, on			
				ok value of the asset less the loss. The second option is addressed in the "Special			
				B News," dated August 1998, updated March 1999.			
	Luitio	11 01 11	IC I AGAI	news, dated August 1990, updated March 1999.			
	Comr	nent:	USSGL ad	i count 1310, line 15 includes vendor overpayments related to capitalized assets. Note that	other transaction	ns	
				o may affect this line.			
				ons for non-Government securities have not been completed. Changes to line 15			
	may b	e nec	essary on	ce the transactions are completed.			

State	ment	of Fina	ancing to	r Fiscal 2005 Reporting			
						ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
16	Otho	r Poso	urcoe or	। Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations/उ	2		
				Authority Adjusted for Interest on the Bureau of the Public Debt Securities	3 		
				Donated Revenue - Nonfinancial Resources			
				Contra Donated Revenue - Nonfinancial Resources			
16	Pre	Е	5720	Financing Sources Transferred In Without Reimbursement			
16	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
16	Pre	Е	5750	Expenditure Financing Sources - Transfers-In			Adjustment for trust fund outlays that do not affect
	1	_		<u></u> γ			net cost.
16	Pre	Е	5760	Expenditure Financing Sources - Transfers-Out			not cost.
10		_	3700	Experialitate Financing Cources - Transfers-Out			
16	Pre	E	5790	Other Financing Courses			
				Other Financing Sources			Dudanton incorpt out
		Е		Prior-Period Adjustments - Not Restated			Budgetary impact only
16	Pre	E	7401	Prior-Period Adjustments - Restated			Do not use adjustment in year of restatement. See
							Prior-Period Adjustment Scenario.
	Comi	ment:	The State	ment of Financing for certain inventory scenarios does not reconcile unless USSGL			
	accor	int 740	0 is includ	led on line 16. The transactions for prior-period adjustments must be analyzed.			
		1		bar of the transaction of pilot police adjustments made to analyzou.			
17	Total	Poso	urcoe Hea	ed to Finance Items Not Part of the Net Cost of Operations			
	1 Otal	11000	CALC (12	2 46)			
-		1	CALC (12	z10) I			
	<u> </u>	-					
	L .	<u> </u>	L				
18	Total	Resor		ed to Finance the Net Cost of Operations			
			CALC (1	1-17)			
Com	poner	its of t	he Net Co	ost of Operations That Will Not Require or Generate Resources in the Current Period:	•		
Com	ponen	its Red	uiring or	Generating Resources in Future Periods:			
19	Incre	ase in	Annual I	eave Liability			
19*	Pre	E-B	2220	Unfunded Leave			If net increase
- 10	1		2220	Citatian Leave			II Het moreade
	-OF	≺-					
19*	Pre	Е	6800	Future Funded Expenses			Debit account balance. See line 13 for credit
				, , , , , , , , , , , , , , , , , , ,			balance. Related to increase in annual leave
						1	liability.
-	 	1			1	+	
<u> </u>	-	1				1	
-	<u> </u>	<u> </u>	<u> </u>	(
20	Incre	ase in		nental and Disposal Liability			
20*	Pre		2995	Estimated Cleanup Cost Liability		ļ	If net increase
	-OF	₹-				1	
	<u> </u>		ļ		ļ	I	1

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Line	Pre/	Trial	Heeci	USSGL Account		Trial Balance	
			Account		Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
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20*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit
20	1 10	-	0000	l dide i dided Expenses			balance. Related to increase in environmental and
							disposal liability.
							disposal liability.
21	Unwa	rd/Do	wnward F	Reestimates of Credit Subsidy Expense (+/-)			
		E	6199	Adjustment to Subsidy Expense			Credit reform. Downward subsidy reestimate
	Pre		6800	Future Funded Expenses			Credit reform. Upward subsidy reestimate. Debit
		_					account balance. See line 13 for credit balance.
	-OF)_					
0.11			2112				
21*	Pre	E-B	2110	Accounts Payable			Credit reform. Downward subsidy reestimate.
0.14			0470				Financing funds only.
21^	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform. Upward subsidy reestimate.
22	lasas	!	Fuchana	a Payanya Pagaiyahla fram the Dublic (Pravious COE 45 nextial)			
		E-B		e Revenue Receivable from the Public (Previous SOF 1F partial) Accounts Receivable			(lasses) Eveludes assemble asistada
22	Pre	E-B	1310	ACCOUNTS RECEIVABLE		X	(Increases) Excludes accounts receivable related
	D	- D	4040	Alleman for Lanca Accounts Descinable			to vendor overpayments related to line 13.
22	Pre	E-B	1319	Allowance for Loss on Accounts Receivable		X	(Increases) Excludes accounts receivable related
							to vendor overpayments related to line 13.
		E-B	1340	Interest Receivable		X	(Increases) Excludes credit reform financing.
22	Pre	E-B	1349	Allowance for Loss on Interest Receivable		X	
	Other						
	Pre			Entitlement Benefits Due and Payable			If net increase, unfunded
			2190	Other Accrued Liabilities			If net increase, unfunded
			2225	Unfunded FECA Liability			If net increase
			2290	Other Unfunded Employment Related Liability			If net increase
	Pre	E-B	2610	Actuarial Pension Liability			If net increase
		E-B	2620	Actuarial Health Insurance Liability			If net increase
		E-B	2630	Actuarial Life Insurance Liability			If net increase
	Pre	E-B	2650	Actuarial FECA Liability			If net increase
	Pre	E-B	2690	Other Actuarial Liabilities			If net increase
	Pre	E-B	2920	Contingent Liabilities			If net increase
23*	Pre	E-B	2940	Capital Lease Liability			If net increase. Related to a payment made prior
							to fiscal 1991.
			2960	Accounts Payable From Canceled Appropriations			If net increase
		E-B	2990	Other Liabilities			If net increase
23*	Pre	E	7400	Prior-Period Adjustments - Not Restated			Use if related to an increase in a liability reported in
							Section 4.
	-OF	₹-					
23*		E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit
_5		_					balance.
23*	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year	+		Debit account balance. See line 13 for credit
_5		_		Budget Authority (Unobligated)			balance.
		1	1	Sugar rationly (Showinguitor)	+	1	Dalarioo.
	1	1	1			1	

State	ment	OI FIN	ancing to	r Fiscal 2005 Reporting	110001 A			
		ļ			ount Attributes/1			
				luana di di	Adjusted Trial Balance			
Line				USSGL Account	Federal/	Exch./		
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required	
				nancing sources yet to be provided may be derived using the change in certain liability acco				
	a net	increas	se results.	Another option is to use the debit balance of USSGL account 6800, "Future Funded Expe	nses,"			
				nt 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Yea	ır			
	Buag	et Autn	ority (Unc	obligated)."				
		ļ						
0.4	T-4-1	0		f National Associations - That Will Basedina and Community - Basedina - Based				
	lotai	Comp		f Net Cost of Operations That Will Require or Generate Resources in Future Periods				
24			CALC (1	923) I				
		4- 11-4	Dii	Otime D				
Comp	onen	ts Not	Requirin	g or Generating Resources:				
25	Depr	eciatio	n and An	nortization				
25	Pre	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau		Х		
				of the Public Debt				
25	Pre	E-B	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public		Х		
				Debt Securities				
25			Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of		Х			
20	23 116		1000	the Public Debt				
25	Pre			Depreciation, Amortization, and Depletion				
20	1 10	_	07 10	Depression, Amortization, and Depiction				
	D	 -4!	- f A	4 1 :- L :: L :: L :: L :: L :: L ::				
			7110	ts or Liabilities (+/-)			landa if a bandantan and in NOT and animal	
	Pre			Gains on Disposition of Assets - Other			Include if a budgetary resource is NOT recognized upon sale or disposition of assets.	
			7111	Gains on Disposition of Investments				
			7112	Gains on Disposition of Borrowings				
			7180	Unrealized Gains				
26	Pre	Е	7190	Other Gains				
26	Pre	E	7210	Losses on Disposition of Assets - Other				
			7211	Losses on Disposition of Investments				
			7212	Losses on Disposition of Investments Losses on Disposition of Borrowings				
			7280	Unrealized Losses				
		E	7290	Other Losses				
		_				1		
27	Othe	r (+/-)/3	3					
	Pre	E	5311	Interest Revenue - Investments		Х	Undistributed offsetting receipts: Related to trust funds with exchange revenue.	
27	Pre	Е	5318	Contra Revenue for Interest Revenue - Investments		Х	Undistributed offsetting receipts: Related to trust funds with exchange revenue.	
27	Pre	E	5400	Benefit Program Revenue		Х	Undistributed offsetting receipts: Related to trust funds with exchange revenue.	

Statement of Financing for Fiscal 2005 Reporting

otato	l	<u> </u>	l l	r Fiscal 2005 Reporting	ount Attributes/1		
						Trial Balance	
Line	Pre/	Trial	USSGI	USSGL Account	Federal/	Exch./	
_			Account		NonFed.	Nonexch.	Additional Information Required
	. 000	Du	710004111		itom ou.	itolioxoli.	/taditional information required
27	Pre	E	5409	Contra Revenue for Benefit Program Revenue		Х	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others			
27	Pre	E	6500	Cost of Goods Sold			
		Е	6600	Applied Overhead			Related to cost capitalization offsets.
27	Pre	Е	6610	Cost Capitalization Offset			Related to cost capitalization offsets.
		E	6720	Bad Debt Expense			Related to uncollectible noncredit reform receivables.
27*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net credit balance for vendor overpayments receivable; debit balance for other activity.
	overpa	aymer	t is to rec	tion for recording the decrease in cost that results from a receivable for a vendor ord a decrease to USSGL account 6790. The decrease is reported as part of st of operations that will not require or generate resources.			
28	Total	Comp	onents o	f Net Cost of Operations That Will Not Require or Generate Resources			
			CALC (2	527)			
20	Total	Comm	onente e	f Net Cost of Operations That Will Not Require or Generate Resources in the Current	Paried		
29	rotal	Comp	CALC(24		rerioa		
			UALU(24	- 1 20)			
30	Net C	ost of	Operatio	ns			
			CALC (18	8 + 29)			

IMPORTANT NOTE: As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999.

Footnote:

- 1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2 Line 2 must agree with lines 3 and 4 of the SBR at yearend. For quarterly statements, anticipated accounts should be added, as appropriate, for lines to agree.
- 3 According to OMB Bulletin No. 01-09 (September 2001), Form and Content, Section 9.36, for material allocation transfers of authority; the parent and child should report a reconciling item on their respective Statement of Financing. The reconciling item should be reported by the parent and child on Line 16, Other, and Line 27, Other, respectively.

Shaded attributes are not applicable for budgetary accounts.
Indicates the USSGL preferred crosswalk for this line.

Please refer to the June 12, 2003, IRC meeting minutes, for further discussion on the preferred method.

^{*} By definition, the USSGL account can only have this attribute domain.

Statement of Custodial Activity for Fiscal 2005 Reporting

				USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	
Reven	ue Activ	/ity:			
Sour	ces of C	ash Coll	ections:		
1	Individ	ual Incor	me and FICA/SECA Taxes		
1	E	5800	Tax Revenue Collected	S	
2	Corpor		l me Taxes		
2	E	5800	Tax Revenue Collected	S	
3	Excise	Taxes			
3	Е	5800	Tax Revenue Collected	S	
4	Estate	l and Gift	<u> </u> Taxes		
4	E	5800	Tax Revenue Collected	S	
5	Fodora	l Unemn	loyment Taxes		
5	E	5800	Tax Revenue Collected	S	
	_	0000	Tax revenue conceted		
6	Custon	n Duties			
6	E	5800	Tax Revenue Collected	S	
7	Miscell	aneous		+	
7	E	5800	Tax Revenue Collected	S	
7	E	5310	Interest Revenue - Other	S	
7	E	5319	Contra Revenue for Interest Revenue - Other	S	
7	E	5311			
7	E	5318	Interest Revenue - Investments Contra Revenue for Interest	S	
			Revenue - Investments	S	
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	s	

Statement of Custodial Activity for Fiscal 2005 Reporting

			Activity for Fiscal 2000 Repo	USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	
7	E	5317	Contra Revenue for Interest		
			Revenue - Loans Receivable	S	
7	E-B	1340	Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E-B	1349	Allowance for Loss on Interest		
			Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E	5320	Penalties, Fines, and		
			Administrative Fees Revenue	S	
7	E	5329			
			Contra Revenue for Penalties,		
			Fines, and Administrative Fees	S	
7	E-B	1360			
			Penalties, Fines, and		
			Administrative Fees Receivable	S	(Increase)/Decrease
7	E-B	1369			
			Allowance for Loss on Penalties,		
			Fines, and Administrative Fees		
_	_		Receivable	S	(Increase)/Decrease
7	E	5600	Donated Revenue - Financial		
	_	5000	Resources	S	
7	E	5609	Contra Revenue for Donations -		
_	_	5000	Financial Resources	S S	
	E	5900	Other Revenue	S	
 '	E	5909	Contra Revenue for Other		
7	E-B	1310	Revenue	S	Deleted to ather revenue. (Increase-VD
7	E-B	1310	Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
l'	⊏-B	1319	Allowance for Loss on Accounts Receivable	S	Related to other revenue. (Incresse)/Decresses
	-	-	Veceivanie	3	Related to other revenue. (Increase)/Decrease
•	Tatal C				
8	i otai Ca	ash Collec			
8	1	CALC	(1 7)		
9	Accrual	Adjustm	ents		
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts		
			Receivable	S	

Statement of Custodial Activity for Fiscal 2005 Reporting

Otaton	ioni oi v	Justouiu	Activity for Fiscal 2005 Repo	USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	Additional information Required
9	E-B	1340	Interest Receivable	S	
9	E-B	1349	Allowance for Loss on Interest	3	
3		1049	Receivable	S	
9	E-B	1360	receivable		
Ü		1.000	Penalties, Fines, and		
			Administrative Fees Receivable	S	
9	E-B	1369			
			Allowance for Loss on Penalties,		
			Fines, and Administrative Fees		
			Receivable	S	
9	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
9	E-B	5801			
			Tax Revenue Accrual Adjustment	S	
9	E-B	5809	Contra Revenue for Taxes	S	
10	Total Cu	ustodial R	 Revenue	S	
10	Total o	CALC	(8 + 9)		
		07.20			
Dispo	osition o	f Collection	ons:		
<u>.</u> 11			thers (by Recipient):		
11	E-B	2110	Accounts Payable	S	Related to tax revenue refunds.
11*		2980	Custodial Liability	S*	Cash collections only - from debits to 2980.
11	Е	5890	Tax Revenue Refunds	S	,
11	E	5990	Collections for Others	S*	
11	Е	6330	Other Interest Expenses	S	
			·		
*Comn	nent: If the	ne balance	of account 5990 is used to get the	amount of cash collection	cted for others, then account 2980
			unt 2980 is included on the crosswa		
12	(Increase	 	es in Amount Vet To Be Transfer	red (+/-)	
12	(Increase)/Decrease in Amount Yet To Be Transfer E 5991 Accrued Collections for Others		S*		
	ı⊏ al Metho		Accided Collections for Others	3	
12	E-B	2980	Custodial Liability	S*	Amount yet to be collected. (Incresses)/Decresses
۱Z	⊏-D	∠900	Custouidi Liability	3	Amount yet to be collected. (Increase)/Decrease

Statement of Custodial Activity for Fiscal 2005 Reporting

			•	USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	
13	Refunds	s and Oth	er Payments		
13	E	5890	Tax Revenue Refunds	S	
13	E	6330	Other Interest Expenses	S	
13	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
14	Retaine	l d by the f	L Reporting Entity		
14		CALC	(10 - 11 - 12 - 13)		
f "Optio	onal Meth	od" is use	ed		
14		CALC	(10 - 11 + 12 - 13)		
15	Net Cus	todial Ac	l tivity		
15		CALC	(10 - 11 - 12 - 13 -14)		Must equal zero.
f "Optio	onal Meth	od" is use T	d I		
15		CALC	(10 - 11 + 12 - 13 -14)		Must equal zero.
Commo	ent: If col	lecting en	tities recognize virtually no cost in	n connection with earning	g revenue, that revenue is reported on the
Statem	ent of Cu	stodial Ac	tivity. (See Amendments to OMB	Bulletin No. 01-09, FAS	AB Revenue Standard, paragraph 45.)
			ustodial collections that are nonn		
sources	and disc	osition of	the collections may be disclosed	I in accompanying footno	otes. (See Amendments to OMB Bulletin No. 01-09.)

Footnotes:

- 1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- * By definition, the USSGL account can only have this USSGL account attribute domain.